



**EFFECTIVE DATE**

(07-12-2024)

**PURPOSE**

- (1) This transmits revised IRM 9.4.4, Requests for Information.

**MATERIAL CHANGES**

- (1) Added Internal Controls to be compliant with IRM 1.11.2.2.4, Address Management and Internal Controls and IRM 1.4.2, Resource Guide for Managers Monitoring and Improving Internal Control.
- (2) All references to individual businesses have been removed. For information on contacting individual businesses CI employees should utilize the Unified Check List and Serve-It page for updated contact information and summons/subpoena language.
- (3) Updated "Scheme Development Center (SDC)" to "Refund Fraud and Investigative Services (RFIS)" throughout the IRM.
- (4) Updated Martinsburg Computing Center (MCC) to Enterprise Computer Center-Martinsburg (ECC-MTB) throughout the IRM.
- (5) Subsection 9.4.4.2.1.3(1) updated verbiage to current procedures.
- (6) Subsection 9.4.4.2.1.3(2) updated verbiage to current procedures.
- (7) Subsection 9.4.4.2.1.4(1)(a) updated verbiage to state "The assessed module balance is zero, and the last transaction (including the return) has been posted 51 or more months."
- (8) Subsection 9.4.4.2.1.4(1)(b) updated verbiage to state "The assessed module balance is a credit, and the last transaction (including the return) has been posted 60 or more months."
- (9) Subsection 9.4.4.2.1.6(1) updated verbiage to current procedures.
- (10) Subsection 9.4.4.2.1.6(2) updated verbiage to current procedures.
- (11) Subsection 9.4.4.2.1.7(3) removed the physical address and added email address of CIHQAAIRFISRAC@ci.irs.gov.
- (12) Subsection 9.4.4.2.2(2) updated verbiage with current procedures for earnings or non-earnings requests to the Social Security Administration.
- (13) Subsection 9.4.4.2.2(3) updated verbiage with current procedures for legal proceeding procedures with the Social Security Administration.
- (14) Added subsection 9.4.4.2.2(4) "Special Agents will not attempt to obtain information (except information concerning the payment of benefits) from SSA field establishments."
- (15) Updated all of subsection 9.4.4.2.3 with the types of reporting required by the Department of Labor that may be of interest to criminal investigators as well as updated information concerning Title I of the Employee Retirement Income Security Act (ERISA).
- (16) Subsection 9.4.4.2.4(1) updated verbiage quests for information.

- (17) Subsection 9.4.4.2.7.1 updated with details required for requests for information from a bank examiner's report from the Office of the Comptroller of Currency (OCC).
- (18) Updated all of subsection 9.4.4.2.7.2 with the Bureau of the Fiscal Service and revised verbiage to describe the current functions of the organization that a criminal investigator might be interested in.
- (19) Subsection 9.4.4.2.7.3 updated information concerning photocopies of refund checks and use of the US Secret Service to provide forensic analysis removed.
- (20) Subsections 9.4.4.2.7.4 and 9.4.4.2.7.5 removed due to the merging of the Bureau of the Public Debt and Financial Management Services into the Bureau of the Fiscal Service which is covered under Subsection 9.4.4.2.7.2.
- (21) Subsection 9.4.4.2.7.7(9)-9.4.4.2.7.7(18) update verbiage to current procedures.
- (22) Subsection 9.4.4.2.8.1 updated to accurately reflect the organizations found under Customs and Border Protection (CBP).
- (23) Subsection 9.4.4.2.8.3 updated to include information the United States Coast Guard (USCG) can provide, how to access that information, and procedures for inquiries on USCG military personnel.
- (24) Removed subsection 9.4.4.2.8.5.1(2) "In instances of an equipment failure at a field office, requests to the RAC, at the SDC, for TECS queries may be made by memorandum, by use of Form 5523 TECS Query Request, by fax, or by telephone. The RAC, at the SDC, will not release TECS information requested by telephone until he/she is satisfied as to the identity of the caller (such as telephone call back)."
- (25) Updated all of subsection 9.4.4.2.8.5.2 to current procedures.
- (26) Subsection 9.4.4.2.9.1 updated the types of records maintained by the Bureau of Alcohol, Tobacco, and Firearms (ATF) and remove those the ATF no longer provides.
- (27) Subsection 9.4.4.2.9.4(1) added "DEA - led multi agency, tactical intelligence center. EPIC".
- (28) Subsection 9.4.4.2.9.4(3) added "operate 24-hours-a-day, 7-days-a-week, 365-days-a-year have 24/7 to provide law enforcement officers and interdiction personnel".
- (29) Subsection 9.4.4.2.9.4(3)(b) added "and where and when the vehicle or person entered".
- (30) Subsection 9.4.4.2.9.4(8) removed the physical address when requesting information from EPIC.
- (31) Subsection 9.4.4.2.10.2 updated contact information when dealing with money orders.
- (32) Subsection 9.4.4.2.11 updated with current information on obtaining financial records for Department of Defense (DOD) military personnel as well as the corresponding human resources office for each branch.
- (33) Subsection 9.4.4.2.11.1 updated with current procedure for inquiries sent to the Defense Criminal Investigative Service (DCIS) and lists the service-specific criminal investigative agencies.
- (34) Subsection 9.4.4.2.13 updated with current procedure for inquiries into Department of Veteran Affairs (VA) records.
- (35) Subsection 9.4.4.2.14 updated with information concerning the Public Access to Court Electronic Records (PACER) service and to add appellate records to the list of records provided.
- (36) Subsection 9.4.4.2.15.1 updated verbiage with current procedures on the Federal Records Center (FRC).

- (37) Subsection 9.4.4.2.19(3) updated physical address for Department of Education Records requests.
- (38) Subsection 9.4.4.3.1.2.2.1 updated to reflect the example as DOJ outlines in their Criminal Resource Manual.
- (39) Added subsection 9.4.4.3.1.2.2.2(2) verbiage.
- (40) Subsection 9.4.4.3.1.2.2.3(c) added verbiage “In preparing the affidavit, the special agent will not suggest probable cause. “Reason to believe,” is a lower standard than probable cause. “Reasonable belief” and “reason to believe” mean the same thing. ‘Reasonable belief’ does not mean probable cause. The probable cause standard is far too high a standard to meet in the early stages of an investigation.”
- (41) Subsection 9.4.4.3.1.3.1(c) updated to state “These requests or forms should be forwarded to the CI FinCEN liaison who will review the request and process further. No request should be sent to FinCEN directly from any field office personnel.”
- (42) Removed subsection 9.4.3.2.2.
- (43) Removed subsection 9.4.4.3.8.1.
- (44) Updated subsection 9.4.4.3.14 to include banking records and current procedures.
- (45) Updated subsection 9.4.4.3.23 to provide a list of the types of records insurance companies keep.
- (46) Removed subsection 9.4.4.3.23.1, The Equitable Life Assurance Society.
- (47) Removed subsection 9.4.4.3.23.2, Prudential Insurance Company.
- (48) Removed subsection 9.4.4.3.23.2.1, Liberty Mutual Insurance Records (former Prudential Insurance Companies).
- (49) Removed subsection 9.4.4.3.23.3, Travelers Insurance Company.
- (50) Removed subsection 9.4.4.3.23.4, Union Central Life Insurance Company.
- (51) Removed subsection 9.4.4.3.23.5, Metropolitan Life Insurance Company.
- (52) Removed subsection 9.4.4.3.23.6, Pan American Life Insurance Company.
- (53) Removed subsection 9.4.4.3.23.7, CNA Insurance Companies.
- (54) Removed subsection 9.4.4.3.23.8, AETNA Life and Casualty.
- (55) Subsection 9.4.4.3.25 updated to list the types of records oil companies keep.
- (56) Removed subsection 9.4.4.3.25.1, Chevron Credit Records.
- (57) Subsection 9.4.4.3.31 updated to list the types of records telephone companies keep.
- (58) Removed subsection 9.4.4.3.31.1, AT&T Wireless.
- (59) Removed subsection 9.4.4.3.34, Marshall Field and Company.
- (60) Removed subsection 9.4.4.3.35, Western Union.
- (61) Subsection 9.4.4.3.36 updated to list the types of records national credit card agencies keep.
- (62) Removed subsection 9.4.4.3.36.1, American Express.

- (63) Removed subsection 9.4.4.3.36.2, Citibank Diners Club and Carte Blanche.
- (64) Subsection 9.4.4.3.37 updated to include updated legal names, addresses, and methods of service.
- (65) Removed subsection 9.4.4.3.37.1, Avis Rent-a-Car, Inc.
- (66) Removed subsection 9.4.4.3.37.2, Hertz Corporation.
- (67) Removed subsection 9.4.4.3.37.3, National Vanguard Car Rental.
- (68) Subsection 9.4.4.3.38 updated to include updated procedures, including addresses and required methods of service.
- (69) Removed subsection 9.4.4.3.38.1, Jockey Club of America.
- (70) Removed subsection 9.4.4.3.38.2, American Quarter Horse Association.
- (71) Removed subsection 9.4.4.3.38.3, United States Trotting Association.
- (72) Removed subsection 9.4.4.3.39, Amway Corporation.
- (73) Subsection 9.4.4.4 added "United States Swiss Treaty on mutual assistance in criminal matters."
- (74) Subsection 9.4.4.4.1(1) added "CI Country Attaché of the Director, International Operations for the appropriate branch covering the specific country."
- (75) Subsection 9.4.4.4.1(4) updated verbiage to state current procedures.
- (76) Subsection 9.4.4.4.5(3) updated verbiage to state current procedures.
- (77) Subsection 9.4.4.4.6(2) removed "(see Document Manager for FinCEN's Request for Research Form and the Egmont Group's Request for FIU Information Form.)"
- (78) updated to include updated information available and related procedures, including required methods of service.
- (79) Additional revisions, deletions, and grammatical changes were made throughout the section, that did not result in substantive changes but contributed to procedural clarity of the subject matter.

#### **EFFECT ON OTHER DOCUMENTS**

This IRM supersedes IRM 9.4.4, dated November 19, 2021.

#### **AUDIENCE**

Criminal Investigation

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9.4.4

Requests for Information

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9.4.4.1  
(07-12-2024)  
**Program Scope and Objectives**

- (1) This section establishes special procedures for special agents to follow in requesting information. These procedures must be followed in administrative investigations, and should be followed whenever possible in grand jury investigations.
- (2) Audience: All Criminal Investigation (CI) employees.
- (3) Policy Owner: Director, Global Financial Crimes (FC) & Policy and Director, Refund Fraud & Investigative Support (RFIS).
- (4) Program Owner: Director, Global Financial Crimes & Policy and Director, Refund Fraud & Investigative Support (RFIS).
- (5) Primary Stakeholders: CI personnel who serve summons', subpoena and other requests for information relating to criminal investigations are the primary stakeholders.
- (6) Contact Information: The FC IRM Coordinator is the primary contact for this IRM section. See the FC program areas with analyst assignment for IRM Coordinator POC information.
- (7) Goal: The goal is to provide specific instructions to assist special agents and investigative staff in the request of information from various sources.

9.4.4.1.1  
(07-12-2024)  
**Background**

- (1) CI serves the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law. To that end, special agents request information and records from numerous sources, including government entities, financial institutions, and foreign countries. Each source has its own procedures for special agents to follow when submitting requests. This section outlines procedures to follow for each source.

9.4.4.1.2  
(07-12-2024)  
**Authority**

- (1) Treasury Order 150–10 delegates the authority to administer and enforce the Internal Revenue laws to the Commissioner of the IRS. Since compliance with the Internal Revenue laws cannot be determined by relying solely upon the information contained on returns and documents filed with the IRS, the IRS will obtain information from other sources. However, only the information necessary for the enforcement and administration of the tax laws which the IRS is authorized and directed to enforce will be sought (see IRM 1.2.1.2.1, Policy Statement 1–1, Mission of the Service).
- (2) In order to protect the public from unnecessary intrusion into their private and financial affairs, the IRS has authorized the use of a wide variety of investigative activities and techniques. The circumstances of each investigation will determine which investigative activities or techniques shall be employed.
- (3) Title 26 USC 7602-Authorizes the Secretary or his/her delegate to examine books and records and to take testimony under oath.
- (4) IRM 1.2.2.15.1, Delegation Order 25-1 (Rev. 1), Summonses, Oaths, Certifications, and Related Functions, authorizes a special agent to issue and serve summonses, examine books and records, question witnesses and take testimony under oath.
- (5) The Special Agent in Charge (SAC), in assigning an investigation originating from a source other than a referral from other operating divisions, may

authorize a special agent to interview the subject, the subject's representative, the subject's present employees and/or to inspect the subject's books and records. The SAC may authorize a special agent to make these inquiries independently or request the cooperation of a revenue agent or revenue officer, as appropriate, to assist in making the inquiries. When the services of a cooperating agent are necessary, the SAC will forward a request to the appropriate operating division. The other operating divisions will assign an employee for the purpose requested within 30 days.

- (6) A further discussion of a special agent's authority is contained in IRM 25.5.4, Summons - Examination of Books and Witnesses.
- (7) See IRM 9.1.2, Authority, for the delegated authority relating to IRM 9.4.4, Requests for Information.

9.4.4.1.3  
(07-12-2024)

**Roles and Responsibilities**

- (1) The Director, Global Financial Crimes & Policy is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.
- (2) Special agents are authorized to assist the attorney for the government in conducting investigations, preparing for indictment and trial, and obtaining evidence relative to sentencing in matters involving potential violations of Title 26, Title 18, and/or Title 31 of the United States Code committed in contravention of tax, bank secrecy, or money laundering statutes. An attorney for the government or Strike Force Attorney may request special agents to assist in such investigations by a Federal grand jury, or to make presentations to a Federal grand jury.

9.4.4.1.4  
(07-12-2024)

**Program Management and Review**

- (1) The Director, Global Financial Crimes & Policy will:
  - a. Review the IRM annually.
  - b. Update the IRM when content is no longer accurate and reliable to ensure employees correctly complete their work assignments.
  - c. Incorporate all interim content into the next revision of the IRM.

9.4.4.1.5  
(07-12-2024)

**Program Controls**

- (1) During quality review, managers evaluate whether employees researched, interpreted and correctly applied IRM instructions when performing their duties.

9.4.4.1.6  
(07-12-2024)

**Acronyms and Terms with Descriptions**

- (1) The table lists commonly used acronyms and their definitions:

Acronym	Description
AFOSI	Air Force Office of Special Investigations
AMEX	American Express
AQHA	American Quarter Horse Association
ASAC	Assistant Special Agent in Charge
ATF	Alcohol, Tobacco, and Firearms
ATM	Automated Teller Machine

AUSA	Assistant United States Attorney
BMF	Business Master File
BMFOL	Business Master File Online
BSA	Bank Secrecy Act
CAMI	Civil Aerospace Medical Institute
CBP	U.S. Customs and Border Protection
CGIS	Coast Guard Investigative Service
CI	Criminal Investigation
CID	Army Criminal Investigation Command
CIS	Central Index System
CMIR	Currency or Monetary Instrument Report
CRA	Canada Revenue Agency
CRD	Central Registration Depository
CSRA	Civil Service Reform Act
CTR	Currency Transaction Record
CWC	Court Witness Coordinator
DCIS	Defense Criminal Investigative Service
DEA	Drug Enforcement Administration
DFAS	Defense Finance and Accounting Service
DHS	Department of Homeland Security
DOD	Department of Defense
DOJ	Department of Justice
DOT	Department of Transportation
EBSA	Employee Benefits Security Administration
ECC-MTB	Enterprise Computing Center-Martinsburg
EFS	Electronic Filing System
EIN	Employer Identification Number
ELF	Electronic Filing
EPIC	El Paso Intelligence Center
ERISA	Employee Retirement Income Security Act
ESS	EPIC Seizure System
FAA	Federal Aviation Administration
FAFSA	Free Application for Federal Student Aid
FBAR	Foreign Bank & Financial Accounts

FBI	Federal Bureau of Investigation
FC	Financial Crimes
FHA	Federal Housing Administration
FICA	Federal Insurance Contribution Act
FinCEN	Financial Crimes Enforcement Network
FINRA	Financial Industry Regulatory Authority
FIU	Financial Investigative Unit
FRC	Federal Records Center
FSA	Foreign Service Act
HIPAA	Health Insurance Portability and Accountability
HQ	Headquarters
HUD	Department of Housing and Urban Development
ICE	Bureau of Immigration and Customs Enforcement
ICS	Integrated Combined Systems
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IMFOL	Individual Master File Online
INTERPOL	International Criminal Police Organization
IP	Internet Protocol
IRMF	Information Return Master File
IRPTR	Information Returns Processing Transcript
LEAP	Law Enforcement Assistance Program
LEAU	Law Enforcement Assistance Unit
LMRDA	Labor-Management Reporting and Disclosure Act
MLAT	Mutual Legal Assistance Treaty
MMAC	Mike Monroney Aeronautical Center
NADDIS	Narcotics & Drug Information Systems
NARA	National Archives and Records Administration
NASD	National Association of Security Dealers
NCIC	National Crime Information Center
NCIS	Naval Criminal Investigative Service
NIIS	Non-Immigrant Information System
NLETS	National Law Enforcement Telecommunications System

NPRC	National Personnel Records Center
NYSE	New York Stock Exchange
OCC	Office of the Comptroller of Currency
OIG	Office of Inspector General
OLMS	Office of Labor-Management Standards
PACER	Public Access to Court Electronic Records
PI	Preliminary Investigation
RAC	Resident Agent in Charge
RFIS	Refund Fraud & Investigative Services
RFPA	Right to Financial Privacy Act
RMF	Residual Master File
SAC	Special Agent in Charge
SBA	Small Business Administration
SCI	Subject Criminal Investigation
SCIP	Simultaneous Criminal Investigation Program
SCO	System Control Officer
SEC	Securities and Exchange Commission
SENTRY	U.S. Bureau of Prisons Federal Prisoner Database
SIC	Securities Information Center
SSA	Social Security Administration
SSN	Social Security Number
STSC	Student School System
TCIS	Treasury Check Imaging System
TECS	Treasury Enforcement and Communication System
TIEA	Tax Information Exchange Agreement
TRDB	Tax Return Database
TRTFP	The Right to Financial Privacy Act
TY	Tax Year
USCG	United States Coast Guard
USPS	United States Postal Service
USSS	United States Secret Service
VA	Department of Veteran Affairs

(2) The table lists commonly used terms and their definitions:

<b>Term</b>	<b>Definition</b>
Administrative Summons	A judicially enforceable demand for records issued by a government authority which is authorized by law to issue such process.
Affidavit	A written statement confirmed by oath or affirmation for use as evidence in court.
Assistant United States Attorney (AUSA)	An official career civil service attorney who works under a U.S. Attorney.
Bank Secrecy Act (BSA)	Also known as the Currency and Foreign Transactions Reporting Act, is a U.S. law requiring financial institutions to assist U.S. government agencies in detecting and preventing money laundering.
Code of Federal Regulations (CFR)	The codification of the general and permanent regulations promulgated by the executive departments and agencies of the federal government of the United States.
The Egmont Group	An international organization that facilitates cooperation and intelligence sharing between national financial intelligence units to investigate and prevent money laundering and terrorist financing.
Financial Intelligence Unit (FIU)	A national center that collects and analyzes financial data concerning suspicious or unusual financial activity from the financial industry.
Formal Written Request	A written request to allow government authorities to request records in a formal manner.
Money Laundering Control Act	A U.S. act of congress that made money laundering a federal crime.
Right to Financial Privacy Act (TRTFP)	A United States federal law that gives customers of financial institutions the right to some level of privacy from government searches.
Subpoena	A formal written order issued by a government agency, most often a court, to compel testimony by a witness or production of evidence.
United States Attorney	An official of the United States Department of Justice who serves as the chief federal law enforcement officer in a United States federal judicial district.

United States Code (USC)	The United States Code (USC) is the official compilation and codification of the general and permanent federal statutes.
USA Patriot Act	A U.S. law granting law enforcement powers to prevent terrorist attacks. The act, USA PATRIOT, is an acronym for “Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism.”

9.4.4.1.7  
(07-12-2024)  
**Related Resources**

- (1) Cornell Law School - <https://www.law.cornell.edu/uscode/text>
- (2) Egmont Group - <https://egmontgroup.org>
- (3) FinCen website - <https://www.fincen.gov>.
- (4) IRM 9.8.1, Refund Fraud & Investigative Support.
- (5) Internal Revenue Manual (IRM) Online - <https://irm.web.irs.gov>
- (6) U.S. Department of Education website - <https://www.ed.gov>.
- (7) U.S. Department of Homeland Security website - <https://www.dhs.gov>.
- (8) U.S. Department of Housing and Urban Development website - <https://www.hud.gov>.
- (9) U.S. Department of Justice website - <https://www.justice.gov>.
- (10) U.S. Department of Transportation website - <https://www.transportation.gov>.
- (11) U.S. Federal Aviation Administration website - [https://www.faa.gov/licenses\\_certificates/airmen\\_certification](https://www.faa.gov/licenses_certificates/airmen_certification).
- (12) U.S. National Archives and Records Administration website - <https://www.archives.gov>.
- (13) U.S. Postal Service website - <https://www.usps.com>.
- (14) U.S. Securities and Exchange Commission website - <https://www.sec.gov>.

9.4.4.2  
(12-10-2007)  
**Government Entities**

- (1) A number of government agencies have established special procedures for special agents to follow in requesting information and should be followed whenever possible in grand jury investigations.

9.4.4.2.1  
(12-10-2007)  
**Internal Revenue Service Records**

- (1) The IRS has established special procedures for special agents to follow in requesting information from within the agency.

9.4.4.2.1.1  
(07-12-2024)**Enterprise Computing  
Center-Martinsburg  
(ECC-MTB)**

- (1) The ECC-MTB maintains the master file that is a tax record of all known taxpayers. The master file is separated into several categories, some of which are the business master file (BMF), the individual master file (IMF), information return master file (IRMF), tax return data base (TRDB), residual master file (RMF), and the retention register.
- (2) Information from both BMF and IMF is available on-line. This is accessed on the Integrated Data Retrieval System (IDRS) network via command codes BMFOL (business master file on-line) and IMFOL (individual master file on-line). In most situations, the availability of this information should eliminate the need for requesting a regular transcript of account.
- (3) Information from both the IRMF and the TRDB is available online.
  - a. The IRMF is accessed through the IDRS network using command code IRPTR (information returns processing transcript). This provides the current tax year, after June 30 of each year, and five prior tax years information return data (e.g., W-2, 1099, Currency Transaction Record (CTR)) etc. It also contains information from passports and green cards.
  - b. The TRDB is accessed through the IDRS network using the command code TRDBV. This is the system of record for storing electronic filing (ELF) returns beginning with tax year (TY) 1999.
  - c. This information will provide the field the ability to research this information on-line whenever needed.

9.4.4.2.1.2  
(12-10-2007)**The Business Master  
File (BMF)**

- (1) The BMF is maintained on magnetic tape is a tax record of business taxpayers required by law and regulations to have employer identification numbers (EIN) as identifying account numbers.
- (2) The types of taxes processed to the BMF are limited to:
  - a. Employment Taxes (Return Form 940),
  - b. Withholding and Federal Insurance Contribution Act (FICA) Taxes (Return Form 941),
  - c. Corporation Income Taxes (Return Form 1120),
  - d. Excise Taxes (Return Form 720),
  - e. Railroad Retirement Taxes (Return Form CT-1),
  - f. Employment (Household) Taxes (Return Form 942),
  - g. Employment (Agricultural) Taxes (Return Form 943),
  - h. Corporation Income (Small Business) Taxes (Return Form 1120S),
  - i. Fiduciary Income Taxes (Return Form 1041),
  - j. Partnership Income Taxes (Return Form 1065),
  - k. Foreign Corporation Income Tax Return (Return Form 1120F),
  - l. Life Insurance Company Income Tax Return (Return Form 1120L),
  - m. Mutual Insurance Company Income Tax Return (Return Form 1120M),
  - n. Special Taxes (Return Form 11, 11B, 11C),
  - o. Wagering Tax (Return Form 730),
  - p. Estate Tax (Return Form 706),
  - q. Highway Use Taxes (Return Form 2290),
  - r. Gift Taxes (Return Form 709).
- (3) In addition, tax returns of exempt organizations which have income from investments are processed on BMF.

9.4.4.2.1.3  
(07-12-2024)  
**The Individual Master  
File (IMF)**

- (1) The Individual Master File (IMF) is the official data repository for all individual income tax filers in social security number (SSN) sequence, and is maintained at the Enterprise Computing Center at Martinsburg, WV(ECC-MTB). All tax data and related information pertaining to individual taxpayers is posted to the IMF so that the file reflects a continuously updated and current record of each taxpayer's account. All settlements with taxpayers are affected through computer processing of the IMF account and the data therein is used for accounting records, for issuance of refund checks, bills or notices, answering inquiries, classifying returns for audit, preparing reports and other matters concerned with the processing and enforcement activities of the IRS.
- (2) Individual Income Tax returns include Forms 1040, 1040A, 1040EZ(for tax periods 2017 and prior), 1040NR, 1040C, 1040-SR, 1040SS, 1040PR, and Estimated Tax Returns (Forms 1040ES). Each taxpayer account consists of an entity module and may also have one or more tax modules. The entity module contains data which describes the taxpayer as an entity and contains groups of data including a Taxpayer Identification Number (TIN), name, address, etc. which applies to all records of the taxpayer. A tax module contains groups of data including balance due amounts, refunds issued, tax liability, and other accounting information relating to a specific tax period.

9.4.4.2.1.4  
(07-12-2024)  
**Retention Register**

- (1) The Retention Register contains all entity and tax modules removed from the master file. Basic criteria for removal of a tax module are:
  - a. The assessed module balance is zero, and the last transaction (including the return) has been posted 51 or more months,
  - b. The assessed module balance is a credit, and the last transaction (including the return) has been posted 60 or more months.

9.4.4.2.1.5  
(07-12-2024)  
**Transcripts Defined**

- (1) Transcript (computer generated) - A machine printout from the ECC-MTB that provides master file information on a particular taxpayer's account.

9.4.4.2.1.6  
(07-12-2024)  
**IRS Campus Records**

- (1) There are currently 8 IRS campuses located across the country. Since processing year 2003 there has been a continual decline in the campuses that will process returns. Currently, the Austin, Fresno, and Kansas City campuses are still processing IMF returns. Eventually only the Kansas City campus will process IMF returns. The Ogden Campus is the only site processing BMF returns. Scheme Development Centers are no longer co-located within each IRS campus, but they are still connected with the geographically. Control document locator numbers (DLNs) are displayed directly under CC TXMOD, IMFOL, or BMFOL when displayed on IDRS. When a current year tax return is needed, review of the transcript for the return's DLN will indicate where the return can be located, see IRM 3.10.73.9 Document Locator Number (DLN) Explanation of File Location Codes, for more information.
- (2) The System & Operational Support (SOS) team will be the source for a Court Witness Coordinator (CWC) for criminal trials. Authorized CI personnel can request a CWC to assist on criminal trials through the Court Witness Program. The memo to request a CWC can be found on CI Connections Refund and Cyber Crimes page. A CWC will be assigned to that trial from an SDC location and will assist in obtaining the necessary information and certifications. If multiple SDCs are involved, this contact will be coordinated by the CWC for the requesting field office (see IRM 9.8.1, Refund Fraud & Investigative

Support). The Court Witness can testify on behalf of the Commissioner of the Internal Revenue Service in the Commissioner's role as the custodian of records. After requesting a Court Witness, the assigned Court Witness can assist in obtaining necessary information such as tax return transcripts and other official documents requiring official certification (under IRM 11.3.6, Disclosure of Official Information, Seals and Certifications and IRM 1.2.2.12.5 Delegation Order 11-5, (Rev. 2), Seal of the Office of the Internal Revenue Service and Certification to the Authenticity of Official Documents). To request a Court Witness Coordinator <https://citreas.sharepoint.com/sites/rfis/ci/SitePages/CourtWitnessSupport.aspx>.

9.4.4.2.1.7  
(07-12-2024)

**Foreign Financial  
Transaction Forms**

- (1) Foreign financial transaction forms are filed at various IRS campuses. The following is a list of the available forms, the location where such forms are to be filed and information on requesting the forms:
  - a. Form 926, Return by a US Transferor of Property to a Foreign Corporation. This form is used to report excise tax on transfer of property by a United States person to a foreign partnership, trust or estate, or corporation. This form is a non-master file return and may be filed at any IRS campus. Therefore, requests for this form should be forwarded to the IRS campus where the taxpayer's income tax return is required to be filed.
  - b. Form 5471, Information Return of US Persons with Respect to Certain Foreign Corporations. This form is used by officers, directors, or United States shareholders in making annual information returns for foreign personal holding companies. This form is a non-master file return and is only filed at the Philadelphia Campus. (Form 957, US Information Return by an Officer, Director, or US Shareholder of a Foreign Personal Holding Company was obsolete beginning with tax year 1983 and was replaced by Form 5471).
  - c. Form 1040 NR, US Nonresident Alien Income Tax Return. This form is used by all nonresident alien individuals, whether or not engaged in a trade or business within the United States, who file a United States tax return. Also required for filing nonresident alien fiduciary (estate and trusts) returns. This form is a master file return, which is only filed at the Philadelphia Campus.
  - d. Form 1042, Annual Withholding Tax Return for US Source Income of Foreign Persons (Under Chapter 3, Internal Revenue Code). This form is used by withholding agents to report tax withheld at source on certain income paid to nonresident alien individuals, foreign partnerships, or corporations not engaged in trade or business in the United States. This form is a non-master file return, which is only filed at the Philadelphia Campus.
  - e. Form 1042-S, Foreign Person's US Source Income Subject to Withholding. This form is used by a withholding agent to report certain income paid to non-resident alien individuals, foreign partnerships or corporations addressed in foreign countries. This is a non-master file return that is only filed at the Philadelphia Campus. These returns reflect income and withholding and are similar to Form W-2 and would not normally be requested or researched unless a Form 1042 were filed.
  - f. Form 1120-F, US Income Tax Return of a Foreign Corporation. This form is used by foreign corporations to report income. This is a master file return which is required to be filed at the Philadelphia Campus. There is no master file designation to differentiate between Forms 1120 and 1120F.

This requires that the actual return be obtained such that it can be determined whether or not the form relates to a foreign corporation.

- g. Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts. This form is used by a grantor of an inter vivos trust, a fiduciary of an estate in the instance of a testamentary trust, a transferor on or before the 90th day after the creation of any foreign trust by a United States person or the transfer of any money or property to a foreign trust by a United States person. This form is required to be filed at the Philadelphia Campus. When the Form 3520 is filed, it is held for future association with the beneficiary's Form 1040. Requests should be made to the appropriate IRS campus where the beneficiary's Form 1040 is filed. Forms 3520 that cannot be associated with Forms 1040 are non-master file items maintained in alpha sequence at the Philadelphia Campus.
  - h. Form 3520-A, Annual Return of Foreign Trust with a US Owner. This form is used to report foreign trust operations. The processing and requisitioning of this form are the same as Form 3520, above.
  - i. Form 4683, US Information Return on Foreign Banks, Securities, and Other Financial Accounts, and Foreign Trusts. This form was replaced by Form 90-22.1 for the 1977 tax year. Previously, the Form 4683 was attached to Form 1040/1120. The Form can be secured from the IRS campus where the taxpayer's Forms 1040/1120 were filed.
  - j. Form 5335, Income Subject to Withholding Under Chapter 3, Internal Revenue Code as Reported on Form 1042-S. This form is issued by the Philadelphia Campus based upon the filing of Forms 1042-S and is furnished to foreign countries.
  - k. Form R 82, Claim to Refund of Swiss tax. This form is required to be filed at the Philadelphia Campus.
- (2) Except for Form 5335, it should be noted that the above-mentioned forms can be requested in the normal requisition process via IDRS. When requesting any of the above forms, field offices should provide, to the extent possible, the taxpayer's complete name, SSN/EIN, and address. If this identifying information is not available, the field offices should notify Refund Fraud and Investigative Services (RFIS) if entities with similar name controls or name variations should also be researched, i.e., Boxer Construction Company, Boxer & Family Construction Company, or Boxer Construction Association.

9.4.4.2.2  
(07-12-2024)  
**Social Security  
Administration (SSA)**

- (1) Regulations under the Social Security Act authorize the SSA to disclose information to any officer or employee of the Department of the Treasury lawfully charged with the administration of Titles II, VIII, or IX of the Social Security Act; the Federal Insurance Contributions Act; the Self-Employment Act; or the Federal Unemployment Tax Act; or any Federal income tax law, for the purpose of such administration only. The regulations expressly forbid the further disclosure of such information and/or its use for any purpose other than the administration of the employment and income tax laws.
- (2) Contact the Privacy, Governmental Liaison, and Disclosure mailbox at [pgld.glds.gov.liaison@irs.gov](mailto:pgld.glds.gov.liaison@irs.gov) to receive the latest guidance on how to request earnings or non-earnings taxpayer information from the SSA.
- (3) If the information is to be presented during legal proceedings, the SSA will be requested to certify the information. However, information so obtained should be used primarily as leads in conducting investigations, and only where such

information cannot be documented from any other source should the special agent propose in his/her report that the SSA records be used as evidence in court.

- (4) Special Agents will not attempt to obtain information (except information concerning the payment of benefits) from SSA field establishments.

9.4.4.2.3  
(07-12-2024)

**Department of Labor**

- (1) Every labor organization subject to the Labor-Management Reporting and Disclosure Act (LMRDA), the Civil Service Reform Act (CSRA), or the Foreign Service Act (FSA) must file an initial Form LM-1 Labor Organization Information Report, as well as a financial report, Form LM-2, LM-3, or LM-4, each year with the Office of Labor-Management Standards (OLMS) of the U.S. Department of Labor. These laws cover labor organizations that represent employees who work in private industry, employees of the United States Postal Service (USPS), and most Federal government employees. Labor organizations that include or represent only state, county, or municipal government employees are not covered by these laws and, therefore, are not required to file.
- a. Form LM-1, LM-2, LM-3, and LM-4 reports are now required to be submitted electronically via the OLMS Electronic Forms System (EFS) and may be submitted at any time before the due date. Copies of the Form LM-2, LM-3, LM-4, and certain newer Form LM-1 reports can be found at the OLMS union search page at <https://olmsapps.dol.gov/olpdr>. Copies of older forms, as well as others referenced in this section, can be found at the OLMS Public Disclosure Room: <https://www.dol.gov/agencies/olms/public-disclosure-room> or [www.unionreports.gov](http://www.unionreports.gov)
  - b. Any employer, as defined by the LMRDA, who has engaged in certain financial transactions or arrangements, of the type described in Section 203(a) of the Act, with any labor organization, union official, employee or labor relations consultant, or who has made expenditures for certain objects relating to activities of employees or a union, must file a Form LM-10. An employer required to file must complete only one Form LM-10 each fiscal year that covers all instances of reportable activity even if activity occurs at multiple locations. Form LM-10 reports must be filed electronically beginning on January 1, 2021. One can view Form LM-10 reports at the OLMS Public Disclosure Room at: [www.unionreports.gov](http://www.unionreports.gov).
  - c. Any officer or employee of a labor organization (other than an employee performing clerical or custodial services exclusively), as defined by the LMRDA and these instructions, must file Form LM-30 if, during the past fiscal year, the officer or employee, spouse, or minor child, either directly or indirectly, held any legal or equitable interest, received any payments, or engaged in transactions or arrangements (including loans) of the types described in the form LM-30 instructions. Form LM-30 filers have a choice as to filing in paper form or electronically via EFS. One can view Form LM-30 reports at the OLMS Public Disclosure Room at: [www.unionreports.gov](http://www.unionreports.gov).
  - d. Any person who, as a direct or indirect party to any agreement or arrangement with an employer, undertakes, pursuant to the agreement or arrangement, any activity of the type described in Section 203(b) of the LMRDA must file a Form LM-20. A "person" is defined by the LMRDA Section 3(d) to include, among others, labor relations consultants and other individuals and organizations. Form LM-20 filers must complete and

- submit the report electronically via EFS. One can view Form LM-20 reports at the OLMS Public Disclosure Room at: **www.unionreports.gov**.
- e. Any person who, as a direct or indirect party to any agreement or arrangement with an employer to undertake activities of the type described in Section 203(b) of the Act, must file a Form LM-21 for any fiscal year during which a payment was made or received as a result of the agreement or arrangement. A “person” is defined by LMRDA Section 3(d) to include, among others, labor relations consultants and other individuals and organizations. Form LM-21 reports must be filed electronically beginning on January 1, 2021. One can view Form LM-21 reports at the OLMS Public Disclosure Room at: **www.unionreports.gov**.
  - f. For copies of the following reports, please email OLMS at **olms-public@dol.gov** or call the OLMS Public Disclosure Room at 202-693-0125 or fax the OLMS Public Disclosure Room at 202-693-1344:  
LM-15 Initial and Semiannual Trusteeship Reports,  
LM-15A Reports on Selection of Delegates and Officers,  
LM-16 Terminal Trusteeship Reports,  
S-1 Surety Company Annual Reports.
  - g. A Trustee Report, Form LM-15, is required whenever supervision or control has been employed which has the effect of suspending any right which a subordinate labor organization otherwise has to carry on its own affairs. Suspension of autonomy will ordinarily include any method of supervision or control which (1) interferes with or restricts the functions of the officers of the subordinate labor organization; (2) prevents the members of the subordinate labor organization or, in the case of an intermediate body, their elected delegates from electing officers; (3) prevents the members or delegates of the subordinate labor organization from participating in the business of the organization which may be transacted at regular or special meetings; or (4) otherwise interferes with the autonomy of the subordinate labor organization; all as provided in the constitution and bylaws or other pertinent documents, and the practices and procedures developed thereunder, of both the organization which has established the trusteeship and the subordinate labor organization.
  - h. A labor organization must file Form LM-15A, Report on Selection of Delegates and Officers, with a semiannual Trusteeship Report, Form LM-15, or a Terminal Trusteeship Report, Form LM-16, if the following occurred during the period covered by the Form LM-15 or the Form LM-16:  
A convention or other policy-determining body met to which the trustee labor organization sent delegates or would have sent delegates if not in trusteeship; or  
The labor organization imposing the trusteeship held an election of officers.
  - i. Form LM-16, Terminal Trusteeship Report, must be filed by the labor organization terminating the trusteeship. In addition, Form LM-2, Labor Organization Annual Report, must be filed with the Form LM-16.
  - j. Form S-1 must be filed by any surety company having a bond in force which insures the following: (1) a welfare or pension plan covered by the Employee Retirement Income Security Act (ERISA); or (2) any labor organization or trust in which a labor organization is interested covered by the LMRDA. A single report for a group of surety companies will not be accepted.

- (2) Title I of ERISA, 29 USC 1001 et seq, directs that the administrator of an employee welfare or pension benefit plan that holds assets in trust must generally file an Annual Report (Form 5500) with the Secretary of Labor. The Annual Report (Form 5500) discloses the amounts contributed to the plan by the employer and by employees during the plan year; the amount of benefits paid; the number of employees covered, the plan's expenses; and other financial information. Copies of Annual Reports (Form 5500) as filed are available for public inspection and may be requested through the Public Disclosure Office of the U.S. Department of Labor (DOL), Employee Benefits Security Administration (EBSA) in Washington, DC. IRS personnel may also contact the nearest regional office of the EBSA. In addition, IRS-CI personnel may contact EBSA's Office of Enforcement, Division of Criminal Investigations at (202) 693-8715.
- (3) Special agents are encouraged to search the Department of Labor webpage for the location of Department of Labor offices and services. In particular, see <https://www.dol.gov/agencies/olms> and <https://www.dol.gov/agencies/ebsa>.

9.4.4.2.4  
(07-12-2024)  
**State Department**

- (1) Requests for information from the Department of State will be made by way of collateral memorandum to the Director, International Operations, Branch A (SE:CI:GO:IFOA), who will submit it through official channels to the Department of State. The requesting agent should request an updated go-by collateral memorandum from the assigned IO Senior Analyst. Each request should include the individual's name, date, place of birth, and, if known, SSN, passport number, and the date the passport was issued.
- (2) Passport records available include a copy of the application submitted for a passport and an original photograph. In instances where an individual has formally renounced his/her United States citizenship, a certificate of loss of nationality can be requested.
- (3) The Department of State does not maintain information regarding the individual's points of travel to and from the United States. Expired passports are returned to the holder unless there are indications that the passport has been altered at the time a new passport is issued.

9.4.4.2.5  
(07-12-2024)  
**Securities and Exchange Commission (SEC)**

- (1) SEC has established special procedures for special agents to follow in requesting information. These procedures must be followed in administrative investigations and should be followed whenever possible in grand jury investigations.
- (2) Special agents are encouraged to search the SEC website, <https://www.sec.gov>, where SEC information is immediately available. Among others, the following can be found on the webpage:
  - a. SEC Contacts,
  - b. Filings and Forms (EDGAR search),
  - c. Investor information,
  - d. News and Public Statements,
  - e. SEC Divisions.

## 9.4.4.2.5.1

(07-12-2024)

**Securities and Exchange  
Commission (SEC) Files**

- (1) List of Broker-Dealers. This file contains identification of all broker-dealers (present and past) who at any time registered with the Commission. Such information includes the name and mailing address of each person or entity, the type of organization, and the effective registration date. An application and background file are available for each entity. Also included is a detailed disciplinary activity or criminal history record if such information is applicable to the entity.
- (2) Registration Information on Investment Advisors and Companies. This file contains similar information on all investment advisors, whether individuals or other entities.
- (3) Information from the SEC may be obtained by telephone from the Office of the Assistant Administrator (Enforcement) and the Office of the Assistant Administrator (Regulation) at the appropriate SEC Regional Office. In SEC terminology the requester should specifically ask for SEC records and a Central Registration Depository (CRD) of the National Association of Security Dealers (NASD) "CRD" printout. The NASD is another potential source of information. See the Financial Industry Regulatory Authority (FINRA) website (created in 2007 with consolidated NASD and the New York Stock Exchange (NYSE) information).
- (4) These files may also contain investigatory or enforcement information not available to the public but available to an identified Federal law enforcement officer for law enforcement purposes. Enforcement or investigative files may contain:
  - a. Corporate documents,
  - b. Documents from third-party sources,
  - c. Witness statements,
  - d. Other appropriate investigatory material.
- (5) To obtain such information (verbally) the special agent should telephone the nearest SEC regional office.

**Note:** Since the SEC has both a Regulation Division and an Enforcement Division, and each has information which may not be available to the other, it is advisable to call both divisions in the SEC regional office.

- (6) If a hard copy of "non-public" information is needed, an access request must be filed with SEC.

## 9.4.4.2.5.2

(12-10-2007)

**Securities and Exchange  
Commission (SEC)  
Publications**

- (1) The SEC News Digest contains daily summaries of civil, criminal, and administrative actions initiated by the Enforcement Division, as well as other items of interest to the securities industry. The SEC Weekly Docket is a weekly summary of items that appeared in the daily Digests. The News Digests are found under the News and Public Statements on the SEC website.
- (2) Quarterly SEC Securities Violations Bulletin lists all enforcement actions completed by the Commission for the preceding quarter. These include identification of all civil, criminal, and administrative proceedings such as suspension or revocation of registrations, cease and desist orders, indictments, convictions, and imposition of sentences. This publication is available by subscription for a fee. Information can be obtained from SEC Publications.

- 9.4.4.2.5.3  
(12-10-2007)  
**Securities Information Center (SIC)**
- (1) SIC is operated under contract with the SEC. All banks, brokerage houses, etc., that receive bad securities are required to report this information to the SIC. They are also required to run a check with the SIC if they receive \$10,000 or more in securities.
- 9.4.4.2.5.4  
(12-10-2007)  
**Other Information Available from SEC Regional Offices**
- (1) Other information available from the SEC's regional offices includes the following corporate filings:
- Form 10-Q, Quarterly corporate financial report.
  - Form 10-K, Annual corporate financial report.
  - Form 8-K, Monthly corporate report made upon the occurrence of various key events such as: change in control of registrant; change in registrant's certifying accountant; and other materially important events.
  - Form 8, Form used to amend other corporate filings.
  - Form 13(d), Filed by stockholders who hold five percent or more interest. It should identify acquisition, show where money came from and how ownership interest changed.
- 9.4.4.2.6  
(07-12-2024)  
**Department of Transportation (DOT)**
- (1) DOT agencies and their respective authority are available on the DOT website at <https://www.transportation.gov>.
- (2) If it is necessary for a special agent to have access to information or review the DOT files, a request for such information should be forwarded from the Supervisory Special Agent to the appropriate DOT administrator.
- 9.4.4.2.6.1  
(07-12-2024)  
**Federal Aviation Administration (FAA)**
- (1) The FAA maintains detailed and comprehensive records covering nearly all aspects of the civilian aviation industry. Among the files maintained at the FAA's Mike Monroney Aeronautical Center (MMAC) are airman and aircraft data managed by the Civil Aviation Registry, information maintained by the Civil Aerospace Medical Institute (CAMI), and the Office of Security and Hazardous Material Safety. Inquiries regarding FAA data should be made to the Office of Security and Hazardous Material Safety's, Law Enforcement Assistance Unit (LEAU). The LEAU can also flag both airman, aircraft, and medical files to ensure activity on the file is reported to the requesting agency. Such requests must be in writing as specified later in this section. Information can only be released in support of an official investigation by the requesting agency.
- (2) Aircraft records include such diverse information as tail numbers, airworthiness certifications, physical modifications, current and previous owners, and lienholders. The following information is available and accessible by owner name or the registration number of the aircraft, commonly known as the N#:
- Current registered owner,
  - Address of registered owner,
  - Last date of registration,
  - Date last sold,
  - Previous owner,
  - Serial number,
  - Make and model of aircraft,
  - Mortgage information,
  - Modifications to the aircraft,
  - History of the aircraft registration.

**Note:** The FAA file may also include the bill of sale, transfer agreement, security conveyances, airworthiness information, trusts, and LLC information if applicable.

- (3) Airman information includes, but is not limited to, records pertaining to pilots, navigators, crew members, repairmen, flight instructors, control tower operators, parachute riggers (i.e., virtually any licensed individual connected with the industry). The following information is available for FAA certificated pilots:
  - a. SSN (possibly/but not authorized to collect). If an SSN is not obtained FAA will assign a pseudo SSN beginning with a 999 or 888,
  - b. Date and place of birth,
  - c. Physical description,
  - d. Last known address, date address updated and source of the address,
  - e. Types of ratings and levels,
  - f. Certificate number and date issued,
  - g. Information from medical records,
  - h. Additional documents that may be contained in the file are the Temporary Airman Certificate, application for Airman Certificate, written test report, notice of Disapproval of Application and Airman Records Notice.
- (4) Information maintained by CAMI includes the Application for Airman Medical, FAA Form 8500-8 which lists data such as:
  - a. Occupation,
  - b. Employer,
  - c. Address,
  - d. Telephone number,
  - e. Aviation Medical Examiner,
  - f. Physical description,
  - g. SSN (if provided),
  - h. Convictions (misdemeanor and felony) if disclosed.
- (5) Accident, incident information and enforcement history regarding airman and aircraft may also be obtained from the LEAU agent. As stated in the initial paragraphs, all the above information can be obtained from the FAA's Law Enforcement Assistance Unit via the following methods:
  - a. Requests to flag airman, aircraft or medical files must be submitted in writing. Additionally, the LEAU will validate these requests annually to ensure the flag is to remain on the file.
  - b. Requests for the airman's application for medical, FAA Form 8500-8 must also be submitted in writing since data released by the agency contains Health Insurance Portability and Accountability (HIPAA) related information.
  - c. The majority of requests do not require written documentation; however, the LEAU agent will ask for contact information in addition to verifying your position if needed. This helps us deconflict in the event more than one agency is investigating the same certificated entity in addition to putting both agencies in contact with the other. Assistance is available 0800-1630 central time zone; however, after-hours support is available for urgent requests.
  - d. For written or certified responses, or requests requiring detailed research, written requests should be emailed to 9-AMC-700-LEAU@FAA.gov.

- e. Depending on the request, the LEAU agent may also put the agent in touch with a geographically based Law Enforcement Assistance Program (LEAP) agent for additional support.
- (6) Public information, pertaining to aircraft, is available on the FAA Aircraft Registry's webpage at: [https://registry.faa.gov/aircraft\\_registry/](https://registry.faa.gov/aircraft_registry/). This site contains the following information and allows users to generate various reports:
- a. US Civil Registry by N-Number,
  - b. US Civil Registry by Serial Number,
  - c. US Civil Registry by Name of Registrant,
  - d. US Civil Registry by Make & Model,
  - e. US Civil Registry by State and County,
  - f. Engine Reference File,
  - g. Aircraft Reference File in M/M/S Sequence (Make/Model/Series).
- (7) Public information for airmen is available on the FAA Airmen Certification Branch webpage at: [https://www.faa.gov/licen⇒ses\\_certificates/airmen\\_certification](https://www.faa.gov/licen⇒ses_certificates/airmen_certification) where users can:
- a. Search airmen by last name and certificate number, or last name and other advance criteria such as first name, date of birth or city.
  - b. Download file published monthly with airmen that have not opted out of public release of information.
  - c. Access regional active airmen total reports updated and published monthly.

9.4.4.2.7  
(12-10-2007)  
**Department of the  
Treasury**

- (1) Information regarding the agencies of the Department of the Treasury and each agency's respective authority is available on the Treasury website at <http://treasury.gov>.

9.4.4.2.7.1  
(07-12-2024)  
**Comptroller of Currency  
(Bank Examiners'  
Reports)**

- (1) National bank examinations determine a bank's financial position and evaluates its assets. Bank examiners' reports contain information about a bank's records, loans, and operations. If a special agent needs information contained in a bank examiner's report, a request must be submitted in writing to the Office of the Comptroller of Currency (OCC). The requester must explain, in as detailed a description as is necessary under the circumstances, the bases for the request and how the requested non-public OCC information relates to the issues in the lawsuit or matter. If the request is for a record, the requester must adequately describe the record or records sought by type and date. A person requesting information under this subpart, requesting authentication of a record, or submitting a notification of the issuance of a subpoena or compulsory process, shall send the request or notification to: Office of the Comptroller of the Currency, 400 7th Street, SW., Washington, DC 20219, Attention: Director, Litigation Division.

9.4.4.2.7.2  
(12-10-2007)  
**Bureau of the Fiscal  
Service**

- (1) The Bureau of the Fiscal Service provides central payment services to Federal program agencies. The Service is responsible for operating the Federal Government's collections and deposit systems while providing Government wide accounting and reporting services. The Bureau of Fiscal Service also manages the collection of delinquent debt owed to the Federal Government, borrows the money needed to operate the Federal Government, accounts for the resulting public debt, and gives reimbursable support to Federal agencies.

- (2) Records of any US Savings Bonds that have been purchased and redeemed should be addressed to:
  - a. Treasury Retail Securities Services, PO Box 7015, Minneapolis, MN 55480-7015 (for Treasury Direct US Savings Bonds Series EE and I),
  - b. Treasury Retail Securities Services, PO Box 214, Minneapolis, MN 55480-0214 (for Paper Savings Bonds Series EE and I),
  - c. Treasury Retail Securities Services, PO Box 2186, Minneapolis, MN 55480-2186 (for Series HH/H),
- (3) The request should contain the following information:
  - a. Complete name,
  - b. All addresses, including street and number, city, and state, which may be shown on the inscription on the bonds, along with the number of years the subject lived at each address,
  - c. Subject's SSN,
  - d. Years in which the bonds may have been issued,
  - e. Series of bonds which may have been purchased.

9.4.4.2.7.3  
(07-12-2024)  
**Refund Checks**

- (1) Photocopies of Refund Treasury Checks (front and back) are obtained through Treasury Check Imaging System (TCIS). The request should be submitted to the field office professional staff and include the name of payee, the payee's SSN or EIN, the period and type of tax, and the amount of the check.

9.4.4.2.7.4  
(07-12-2024)  
**Mutilated Currency Reports**

- (1) The Office of Currency Standards, Bureau of Engraving and Printing, will notify the Special Agent in Charge (SAC) when a person presents \$5,000 or more of mutilated currency for redemption. The Director, Global OPS (SE:CI:GO) will immediately refer the information to the SAC in the field office in which the person requesting the currency redemption resides. The Office of Currency Standards will withhold payment in such instances for a period of 30 days from date of notification so that the IRS can determine whether further withholding of payment is desired.
- (2) A mutilated currency report will be screened to determine whether preliminary inquiries should be undertaken by the special agent or whether the information should be forwarded to the appropriate exam or collection functions within the other operating divisions. Care should be taken that the collection function is informed of the report immediately upon its receipt so that they may exercise any right of offset for outstanding assessment against the taxpayer involved. RFIS and/or the ECC-MTB should be notified if a valid SSN is available.
- (3) It is not contemplated that CI will request the Office of Currency Standards to withhold payment of mutilated currency beyond the original 30-day period except in rare or unusual instances. Such instances will generally involve a jeopardy assessment situation where time is an element. Where it is determined that such an unusual situation exists, the SAC with the concurrence of the Director, Field Operations will notify the Director, Global OPS, (SE:CI:GO) immediately so that the Office of Currency Standards may be advised accordingly. If at the time of screening there is no apparent CI or civil potential in the matter, it may be closed to file without further action or disposed of as would any information item. No report needs to be submitted to the Director, Global OPS (SE:CI:GO) if it is determined that payment should not be withheld.

- (4) When a special agent has information, which indicates that a taxpayer has presented mutilated currency for redemption in an amount less than \$5,000, the special agent should prepare a request for the Office of Currency Standards to search their files. The request will be in the name of the SAC and mailed directly to:

Department of the Treasury Bureau of Engraving and Printing OCS, Room 344,  
BEPA PO Box 37048, Washington, DC 20013.

- (5) The request should contain the following information if it is available:
- a. Subject's name and full address,
  - b. Amount of the redemption,
  - c. Approximate date the currency was presented for redemption,
  - d. Name of the bank where the currency was presented for redemption.

9.4.4.2.7.5  
(07-12-2024)

**Financial Crimes  
Enforcement Network  
(FinCEN)**

- (1) FinCEN is a multi-agency, multi-source intelligence network. Established in April 1990, pursuant to an order of the Secretary of the Treasury, FinCEN was designed to support Federal, state, and local law enforcement agencies in the detection and investigation of narcotics and non-narcotics money laundering, as well as other financial crimes.
- (2) On October 24, 2001, Section 361 of the USA Patriot Act (H.R.3162) established FinCEN as a Bureau in the Department of Treasury. FinCEN serves and exchanges information with virtually every class of law enforcement, regulatory and intelligence organization. FinCEN was not created to replace traditional methods of uncovering criminal activity such as the use of informants, surveillance, etc., but was created to supplement those efforts by serving as a central source of financial information and intelligence. FinCEN's unique staffing both reflects and sustains its mission. IRS-CI currently has one special agent assigned as a liaison to FinCEN whose job is to assist CI personnel with their investigations.
- (3) The mission of FinCEN is to safeguard the financial system from the abuses of financial crime, including terrorist financing, money laundering, and other illicit activity. This mission is achieved by:
- a. Administering the Bank Secrecy Act,
  - b. Supporting law enforcement, intelligence, and regulatory agencies through sharing and analysis of financial intelligence,
  - c. Building global cooperation with our counterpart financial intelligence units,
  - d. Networking people, ideas, and information.
- (4) Requests for investigative assistance from FinCEN fall into three broad categories:
- a. Research and analytical support,
  - b. Financial Intelligence Unit assistance,
  - c. Sharing of information with financial institutions under the USA Patriot Act Section 314(a).
- (5) The CI Liaison to FinCEN can provide additional information regarding exactly what assistance is available from FinCEN.

- (6) FinCEN has access to databases in three categories: Bank Secrecy Act (BSA) (currently contained in the FinCEN portal), law enforcement, and commercial. FinCEN will conduct searches of the databases upon request from Federal, state, and local agencies. FinCEN will not conduct research on databases to which the requesting agency already has access.
- (7) FinCEN will provide analytical assistance in major investigations where they can add value to the investigation.
- (8) When assistance from FinCEN is requested, they will attempt to network the requesting agent with other agencies who may also have an interest in the same subject. If the subject of a request is identified as part of an active or closed investigation by another agency, FinCEN will contact both agencies for approval to network. Upon approval from both agencies, FinCEN will provide agency information. Both agencies must agree to network before either agency is identified.
- (9) FinCEN is designated as a Financial Intelligence Unit (FIU) and is part of the Egmont Group of FIUs. The Egmont group is a global association of operational units working bilaterally. The Egmont Group is an international network of countries that have implemented national centers to collect information on suspicious or unusual financial activity from the financial industry, to analyze the data, and to make it available to appropriate national authorities and other FIUs for use in combating terrorist funding and other financial crime.
- (10) Requests for information from FIUs can be made through FinCEN. The information provided by an FIU varies by country but could include public, law enforcement and financial information. The information provided by an FIU can only be used for lead purposes. If the agent wants to use the information in court proceedings, the FIU request must be followed by a Mutual Legal Assistance Treaty (MLAT) request.
- (11) The FIU request can be found on CI Connections (through the Financial Crimes page) or by searching for "FinCEN". The request should be forwarded to the CI Liaison to FinCEN for processing.
- (12) Section 314(a) of the USA Patriot Act of 2001 (P.L.107-56), required the Secretary of the Treasury to adopt regulations to encourage regulatory authorities and law enforcement authorities to share with financial institutions information regarding individuals, entities, and organizations engaged in or reasonably suspected, based on credible evidence, of engaging in terrorist acts or money laundering activities.
- (13) This regulation enables Federal law enforcement agencies, through FinCEN, to reach out to more than 34,000 points of contact at more than 14,000 financial institutions in an effort to locate accounts and transactions belonging to persons who may be involved in terrorism or money laundering.
- (14) FinCEN receives requests from Federal law enforcement agencies and, after review, transmits those requests to designated contacts within financial institutions across the country once every two weeks. The requests should contain subject and business names, addresses, and as much identifying data as possible to assist the financial industry in searching their records. The financial institutions are then required to query their records for data matches, including accounts maintained by the named subject during the preceding 12 months and transactions conducted within the last 6 months. Financial institutions have

2 weeks from the posting date of the request to respond with any positive matches. If the search does not uncover any matching accounts or transactions, the financial institution is instructed not to reply to the 314(a) requests.

- (15) The 314(a) requests should only be used in terrorism or significant money laundering investigations. The requesting agency must certify that all traditional means of investigation have been exhausted before submitting a 314(a) request. Because of the sensitivity of this tool, the approval of the SAC is required before any such request can be made.
- (16) The information provided by the financial institution is lead information only and must be followed by a subpoena or other legal process.
- (17) The USA Patriot Act 314(a) request can be found on CI Connections (through the Financial Crimes page) or by searching for "FinCEN". The request requires two documents, a Certification form, and a Subject Information form. The request should be forwarded to the CI Liaison for processing.

9.4.4.2.8  
(07-12-2024)

**Department of Homeland Security (DHS)**

- (1) DHS information is available on the DHS website at <https://www.dhs.gov>.

9.4.4.2.8.1  
(07-12-2024)

**U.S. Customs and Border Protection (CBP)**

- (1) CBP consists of the following enforcement agencies:
  - a. Air and Marine Operations – provides border security through aviation and waterborne craft,
  - b. Office of Field Operations – provides border security at points of entry and enforces customs laws,
  - c. Border Patrol – provides enforcement along all US borders.
- (2) The CBP has authorized Directors at Headquarters (HQ) Ports to furnish IRS officials with information from CBP records, such as owners' declarations, manifests and other documents relating to the importation of taxable articles. The CBP officials are instructed to immediately forward to Customs for consideration all IRS requests for information not covered by prior authorizations. Information obtained from CBP will be treated as being of a confidential nature.
- (3) Any person who physically transports, mails, ships, or causes to be transported, currency or other monetary instruments of more than \$10,000 at any one time, from or into the United States, shall file a report, FinCEN Form 105 (formerly US Customs Form 4790), Currency or Monetary Instruments Report (CMIR).
- (4) Any person who receives in the US currency or monetary instruments of more than \$10,000 at any one time, from outside of the United States, and where a report has not been filed under 31 USC 103.23(a), shall file a Form 105, Report of International Transportation of Currency or Monetary Instrument.

9.4.4.2.8.2  
(07-12-2024)

**United States Immigration and Customs Enforcement (ICE) Services**

- (1) ICE administers immigrant and non-immigrant sponsorship; adjustment of status; work authorization and other permits; naturalization of qualified applicants for United States citizenship; and asylum or refugee processing. Immigration enforcement, which is the responsibility of the Directorate of Border and Transportation Security, includes preventing aliens from entering the country unlawfully, detecting and removing those who are living in the

United States unlawfully, and preventing terrorists and other criminal aliens from entering or residing in the United States.

- (2) The agency's records include:
- a. Names and other information concerning immigrants and aliens,
  - b. Lists of passengers and crews on vessels from foreign ports,
  - c. Passenger manifests and declarations-ship, date, and point of entry required,
  - d. Names of witnesses to naturalization proceedings and people who know the suspect,
  - e. Deportation proceedings,
  - f. Financial statements of aliens and persons sponsoring their entry.

9.4.4.2.8.3  
(07-12-2024)  
**United States Coast  
Guard (USCG)**

- (1) The United States Coast Guard (USCG) maintains multiple databases and registries that contain information on waterborne vessels, vessel ownership, and maritime certifications. These include:
- a. National Vessel Documentation Center (vessels over 5 net tons),
  - b. National Maritime Center (mariner credentialing),
  - c. USCG Navigation Center (AIS vessel search).
- (2) Local USCG stations can access state registries for identifying waterborne vessels. Contact information for USCG stations can be found on the USCG website.
- (3) Requests for USCG data concerning the pay, dependents, allotment accounts, deposits, withholding statements (Forms W-2), and any other financial information relative to military personnel should be coordinated through the Legal Services Office, USCG Pay and Personnel Center. In addition, the Coast Guard Investigative Service (CGIS) should be contacted on all cases involving USCG personnel currently on active duty. Contact information for the closest CGIS office can be found on their website.

9.4.4.2.8.4  
(12-10-2007)  
**United States Secret  
Service (USSS) Records**

- (1) The United States Secret Service (USSS) records include records pertaining to counterfeit and forgery investigations, and records pertaining to anonymous letters and background files on persons who write "crank" letters.

9.4.4.2.8.5  
(07-12-2024)  
**Treasury Enforcement  
and Communication  
System (TECS)**

- (1) TECS is a computerized information system designed to identify individuals and businesses suspected of or involved in violations of Federal law. The TECS provides access to the Federal Bureau of Investigation (FBI), National Crime Information Center (NCIC), and the National Law Enforcement Telecommunication Systems (NLETS) with the capability of communicating directly with state and local enforcement agencies. The NLETS provides direct access to state motor vehicle departments.
- (2) To access TECS, the user must request access through his/her Supervisory Special Agent. The System Control Officer (SCO) in their field office will then establish a User Profile Record on TECS. The user will be required to take an on-line Security/Privacy Awareness Course and a NCIC test. Instructions will be provided by the user's SCO. The user must retake these tests every two years for recertification.

- 9.4.4.2.8.5.1  
(07-12-2024)  
**Requesting TECS Information**
- (1) The TECS inquiries can be made from the field office that has TECS capabilities. Inquiries can only be made by those CI employees having access to the system and should be made on a need-to-know basis only.
- 9.4.4.2.8.5.2  
(07-12-2024)  
**Witnesses to Testify Regarding Filings of Bank Secrecy Act Forms**
- (1) Requests for witnesses to testify as to the filing of CTRs, CTRs by Casinos, Report of Foreign Bank & Financial Accounts (FBARs), and Forms 8300 should be made to the IRS-CI liaison who will review and send it to FinCEN on official form found on Financial Crimes website.
- (2) All CTRs, CTRs by Casinos, FBARs, and Forms 8300 are processed by FinCEN. The Detroit Computing Center processes paper Form 8300s and are indexed on the FinCEN Portal and, with the exception of Forms 8300, are indexed in TECS. The FinCEN Portal and TECS should be queried to determine if CTRs, CTRs by Casinos, FBARs, and Forms 8300 were filed for reportable transactions. However, access to Forms 8300 is bound by 26 USC §6103 rules of nondisclosure.
- Note:** There is a dual filing requirement for Form 8300 under 26 USC 6050I and 31 USC 5331. Disclosure provisions after January 1, 2002, follow the type of investigation being conducted, Title 31 or Title 26 (see IRM 9.3.1, Disclosure.)
- 9.4.4.2.9  
(07-12-2024)  
**Department of Justice (DOJ)**
- (1) DOJ information is available on the DOJ website at <https://www.justice.gov>.
- 9.4.4.2.9.1  
(07-12-2024)  
**Bureau of Alcohol, Tobacco, Firearms (ATF), & Explosive Records**
- (1) ATF records which may be of interest to CI are:
- Names and records of known bootleggers,
  - Reports of investigations,
  - Records of firearms registration (alphabetical and numerical).
- Note:** Requests for firearm trace histories and intelligence information should be made to the nearest local ATF Office.
- (2) The ATF should be requested to trace the history of all firearms which may have been accidentally or criminally misused and which come to the attention of CI either during or subsequent to an investigation. A detailed trace history on each firearm requested and any intelligence information that may be of benefit to CI will be made available by the ATF training center upon request.
- 9.4.4.2.9.2  
(07-12-2024)  
**Federal Bureau of Investigation (FBI) Records**
- (1) FBI records include:
- Criminal records and fingerprints,
  - National stolen property index-government property stolen, including military property,
  - Nonrestricted information pertaining to criminal offenses,
  - National fraudulent check index,
  - Anonymous letter index.

9.4.4.2.9.3  
(07-12-2024)  
**Drug Enforcement  
Administration (DEA)  
Records**

- (1) DEA records include information on licensed handlers of narcotics as well as criminal records of users, pushers, and suppliers of narcotics.

9.4.4.2.9.4  
(07-12-2024)  
**EI Paso Intelligence  
Center (EPIC)**

- (1) The El Paso Intelligence Center (EPIC) is a DEA - led multi agency, tactical intelligence center. EPIC collects, processes and disseminates information in support of field investigations. Participating agencies include the Drug Enforcement Administration; IRS-CI; US Immigration and Customs Enforcement; US Customs and Border Protection; United States Coast Guard; FBI; US Marshals Service; Bureau of Alcohol, Tobacco, Firearms; FAA; Transportation Security Administration; US Secret Service; Department of Interior; Department of Defense; National Security Agency; Texas Army National Guard; Texas Department of Public Safety; and the Federal Highway Administration. In addition, EPIC has signed agreements with state and local agencies in all 50 states.
- (2) The mission of EPIC is to disseminate intelligence on illicit drug and alien movements and the criminal organizations of those responsible for such illegal activities. Watch officers process requests by accessing law enforcement systems and a number of commercial databases.
- (3) Watch officers operate 24-hours-a-day, 7-days-a-week, 365-days-a-year have 24/7 to provide law enforcement officers and interdiction personnel access to agency records for conducting inquiries on persons, vehicles, aircraft, vessels, businesses, addresses, and telephone numbers. Inquiries are normally handled by telephone or facsimile. The following are examples of information EPIC is able to provide:
  - a. Subjects of record in Narcotics & Dangerous Drugs Information System (NADDIS), TECS, US Bureau of Prisons Federal Prisoner Database (SENTRY), ICE, EPIC Seizure System (ESS), FAA,
  - b. Vehicle or person entering the United States through a port of entry within the last 20 years, and where and when the vehicle or person entered,
  - c. Private aircraft inspected on entering United States, as well as where, when, and occupants,
  - d. Person inspected on entering the United States aboard a commercial aircraft or commercial vessel, as well as where and when,
  - e. Aircraft flight plan originating or terminating in the United States, as well as movement,
  - f. Vessel sighted or boarded, as well as activities or registration,
  - g. Legal or illegal aliens,
  - h. Persons previously incarcerated in Federal prisons,
  - i. Persons previously holding fraudulent birth or citizenship identities.
- (4) The Research and Analysis section includes Domestic/Asset Forfeiture, Alien Smuggling, Trend Analysis, and Southwest Border Units. Augmenting the "Watch" capabilities, EPIC provides analyses of drug movement, events, trends and patterns, and research on criminal organizations.
- (5) All EPIC inquiries should include:
  - a. Requesting special agent's name and phone number,
  - b. Synopsis of investigation,
  - c. All available identifying information.

- (6) Other EPIC contacts include:
- a. EPIC toll-free number -- 1-888-873-3742; 1-888-USE-EPIC
  - b. Watch Operations Section Inquiries and Lookouts -- 1-800-351-6047; State and Local Liaison Unit --1-800-927-0468
  - c. Research and Analyst Section Operation Jetway --1-800-487-0472
  - d. Commercial General Watch -- (915) 760-2200  
Maritime Watch -- (915) 760-2240  
Air Watch -- (915) 760-2227  
Research & Analysis -- (915) 760-2301  
Fraudulent Documents -- (915) 760-2200  
Alien Intelligence -- (915) 760-2366  
State & Local Liaison -- (915) 760-2490  
Communications Center, Voice -- (915) 760-2103; Fax -- (915) 760-2102; Secure Fax -- (915) 760-2538
  - e. Clan Lab Help Desk -- 1-888- 873-3742 Option #7; or (915) 760-2148
  - f. HIDTA/CLSS -- (915) 760-2724
  - g. Teletype -NLETS - Txdea08S0/TECS II-- EPIC/Just - Jepic/Autodin - Rueabne EPIC El Paso TX
- (7) Other major systems which may be accessed through the “Watch” include DEA’s NADDIS, the Bureau of Prisons “SENTRY” System (which covers subjects who have been incarcerated in the Federal prison system at any time since 1980), and the ICE Integrated Combined Systems (ICS). The ICE systems include:
- a. Index of various schemes involving fraudulent documents and false claims to US citizenship,
  - b. Central Index System (CIS),
  - c. Non-Immigrant Info System (NIIS),
  - d. Student School System (STSC).
- (8) Inquiries of EPIC should be directed to the “Watch” at (915) 760-2200. The “Watch” will be provided with the special agent’s title, name, and agency. In order to protect the integrity of EPIC information, IRS provides EPIC an alphabetical listing of special agents, updated every three months. The requesting special agent’s name must appear on this list before EPIC will respond to the inquiry. No more than four inquiries (names, aircraft, vessels, or combinations thereof) should be directed to the “Watch” at one time.

**Note:** Information requests are limited to narcotics-related investigations.

- (9) All inquiries of EPIC should include:
- a. Requesting agent’s name and FTS or commercial phone number,
  - b. A synopsis of the investigation,
  - c. If the request is for information on an individual, the request should contain all available identifying information.

9.4.4.2.10  
(07-12-2024)  
**US Postal Service  
(USPS)**

- (1) USPS information is available on their website at <https://www.usps.com>.

- 9.4.4.2.10.1  
(07-12-2024)  
**Postal Service Records**
- (1) For updated Postal Tracer information please refer to IRM 5.1.18, Locating Tax Payers and their Assets.
- 9.4.4.2.10.2  
(07-12-2024)  
**Postal Money Orders**
- (1) To obtain information or photostats of postal money orders, where either the IRS or the Department of the Treasury is the payee or purchaser, the request will be addressed directly to Money Order Branch, Money Order Branch Manager, St. Louis Accounting Service Center, PO Box 80453, St. Louis, Missouri, 63180-0453 and will bear the signature of the SAC. Requests for copies of postal money orders which were purchased by and payable to any other entities must be made through the local US Postal Inspection Service office, and must bear the signature of the SAC.
- 9.4.4.2.11  
(07-12-2024)  
**Department of Defense (DOD)**
- (1) DOD) data concerning the pay, dependents, allotment accounts, soldier's deposits, withholding statements (Forms W-2), and any other financial information relative to military personnel is available at the Defense Finance Accounting Service (DFAS). Requests for records should be sent to the DFAS FOIA/PA Adherence Division, which will forward the request to the appropriate organization within DFAS.
- (2) Addresses of military personnel:
- a. Army: Defense Finance Accounting Service 8899 E. 56th St., Indianapolis, IN, 46249.
  - b. Air Force/Space Force: Defense Finance Accounting Service 3990 E. Broad St., Columbus, OH, 43213.
  - c. Navy: Defense Finance Accounting Service 1240 E. 9th St., Cleveland, OH, 44199.
  - d. Marine Corps: Human Resources and Organizational Management, Headquarters Marine Corps.
- (3) In addition to these sources, military records for service members who have separated or retired from DOD can be obtained at the National Personnel Records Center (NPRC), Military Records Section.
- 9.4.4.2.11.1  
(07-12-2024)  
**Defense Criminal Investigative Service (DCIS)**
- (1) The Defense Criminal Investigative Service (DCIS) handles investigations involving DOD programs. For investigative inquiries, the first line supervisor (Supervisory Special Agent or Senior Analyst) should contact the Asst. Deputy Director of Investigative Operations. DCIS can assist with investigative inquiries into other DOD criminal investigative services. However, for active investigations and investigations that are unique to a particular service, the first line supervisor should consider contacting the specific DOD criminal investigative service. Contact information for each can be found on their websites.
- a. For members of the Army, contact the Army Criminal Investigation Command (CID),
  - b. For members of the Navy and Marine Corps, contact Naval Criminal Investigative Service (NCIS),
  - c. For members of the Air Force, contact the Air Force Office of Special Investigations (AFOSI).

- 9.4.4.2.12  
(07-12-2024)  
**Department of Housing and Urban Development (HUD)**
- (1) HUD information is available on the HUD website at <https://www.hud.gov>.
- 9.4.4.2.12.1  
(07-12-2024)  
**Federal Housing Administration (FHA)**
- (1) FHA retains records of applicants' complete financial information, including statements of net worth and earnings.
- 9.4.4.2.13  
(07-12-2024)  
**Department of Veteran Affairs (VA)**
- (1) The Department of Veteran Affairs (VA) maintains records of loans, tuition payments, insurance payments and nonrestrictive medical data related to disability pensions. All requests for records should be coordinated with the closest VA regional office. Contact information for regional offices can be found at the VA website. The veteran should be clearly identified and, if available, the following information should also be provided: VA case number (usually the veteran's SSN), date of birth, branch of service, and dates of service.
- 9.4.4.2.14  
(07-12-2024)  
**Federal Court**
- (1) Federal court records can provide a valuable source of information provided the information is not sealed. Such information may include records of civil and criminal cases, including bankruptcies; appellate records; records of parole and probation officers; and records of the US Marshal and US Magistrate. Case files and court records can be found on Public Access to Court Electronic Records (PACER) service.
- 9.4.4.2.15  
(07-12-2024)  
**National Archives and Records Administration (NARA)**
- (1) NARA is the government authority for records management. Information on NARA can be found on the NARA website at <https://www.archives.gov>.
- 9.4.4.2.15.1  
(07-12-2024)  
**Federal Records Center (FRC)**
- (1) Data concerning former government employees are on file at the FRC, GSA (Civilian Personnel Records), 1411 Boulder Boulevard, Valmeyer, IL 62295. Requests for information from such files will be prepared on GSA Standard Form 127, Request for Official Personnel Folder, and mailed directly to the Federal Records Center Annex, Valmeyer, Illinois. Information about NARA agencies is also available at [www.archives.gov](http://www.archives.gov).
- 9.4.4.2.16  
(12-10-2007)  
**Federal Reserve Bank Records**
- (1) Federal reserve bank records include records of issue of US Treasury Bonds.
- 9.4.4.2.17  
(12-10-2007)  
**Railroad Retirement Board**
- (1) No information is available from this agency (see 20 USC 262.16, Code of Federal Regulations.)

9.4.4.2.18  
(12-10-2007)  
**Export-Import Bank**

- (1) The Export-Import Bank of the United States supports the financing of United States goods and services, turning export opportunities into real transactions, and maintaining and creating more United States jobs. The Export-Import Bank of the United States assumes credit and country risks the private sector is unable or unwilling to accept. It loans funds to foreign countries and businesses to buy goods from United States companies. The borrower can obtain up to 50 percent of the purchase price of the goods being acquired. The selling company must fill out and submit to the bank a supplier certificate. Included in this certificate is a required statement as to any commissions paid, especially in the foreign country to foreign sales “representatives” or “agents”.

9.4.4.2.19  
(07-12-2024)  
**Department of Education Records**

- (1) The Department of Education assists students with educational funding through Federal Title IV loans and grants. The Free Application for Federal Student Aid (FAFSA) is the initial application that a student completes to establish eligibility for the numerous student financial assistance programs. The main funding programs include the Direct Loan, Federal Family Education Loan, Perkins Loan, and the Pell Grant.
- (2) The FAFSA captures information such as: student name, address, social security number, date of birth, telephone number, drivers’ license number, citizenship status, alien registration number, date of marital status, drug conviction information, state of legal residency, gender, Selective Service registration, type of degree, grade level in college, IRS tax information (earned income, spouse’s income, foreign tax form, adjusted gross income, US income tax paid), dependents, veterans’ status, father’s and mother’s name, and respective SSNs, IRS tax information (net worth, cash and savings, earned income) and signatures.
- (3) Requests for this information will be directed to: Department of Education, Office of Inspector General (OIG) 550 12th Street, SW, Room 8092, Washington DC, 20024, Attn.: Assistant Inspector General for Investigations.
- (4) Requests should include:
  - a. Student’s name,
  - b. Student’s date of birth,
  - c. SSN.
- (5) Department of Education, OIG, Investigative Services, has special agents in offices nationwide. Special agents investigate various criminal offenses including identity theft, bank fraud, money laundering and program fraud. Contact information is listed on their website at <https://www.ed.gov>.

9.4.4.2.20  
(07-12-2024)  
**Small Business Administration (SBA)**

- (1) The SBA, a Department of Commerce agency, maintains records pursuant to applications for the various loans offered. These records include information as to the basis of the individual’s credit and capacity to perform under contract, as well as his/her qualifications with respect to volume of business and financial resources. Small Business Administration records on individuals who have received loan assistance may be obtained from any of more than 100 local SBA offices. The legal department in the local SBA office will make such files available to special agents for review in SBA offices upon presentation of his/her credentials.

- 9.4.4.2.21  
(12-10-2007)  
**Gaming Commissions and Enforcement**
- (1) The following are state gaming commissions and enforcement agencies.
- 9.4.4.2.21.1  
(12-10-2007)  
**State of New Jersey Division of Gaming Enforcement**
- (1) The State of New Jersey, Department of Law and Public Safety, Division of Gaming Enforcement, completes a financial investigation on all individuals associated with casino operations including casino developers, investors, employees, vendors, and contractors. Information available includes license and employment applications and investigative reports.
- (2) All requests for information from the New Jersey Division of Gaming Enforcement will be submitted as a collateral request to the SAC, Springfield, NJ Field Office.
- (3) State of New Jersey regulations restrict the release of information to a duly authorized law enforcement agency. Thus, such information is only available to CI personnel and may not to be disclosed to the other operating divisions.
- 9.4.4.2.21.2  
(12-10-2007)  
**Other Gaming Regulatory Agencies**
- (1) Web links to other gaming regulatory agencies and organizations throughout the United States are found on the state of New Jersey website.
- 9.4.4.3  
(12-10-2007)  
**Obtaining Records from Financial Institutions**
- (1) This subsection outlines the methods of securing records from financial institutions.
- 9.4.4.3.1  
(12-10-2007)  
**Alternative Methods of Obtaining Financial Institution Information**
- (1) There are special procedures which allows access to financial information from financial institutions as defined in 12 USC 3401(1) without using compulsory legal processes such as a summons, subpoena, court order, or search warrant.
- (2) A financial institution is defined as any office of a bank, savings bank, credit card issuer as defined in 15 USC 1602(n), industrial loan company, trust company, savings association, building and loan, or homestead association (including cooperative banks), credit union, or consumer finance institution, located in any state or territory of the United States, the District of Columbia, Puerto Rico, Guam, American Samoa, or the US Virgin Islands.
- (3) The Right to Financial Privacy Act (TRTFP), Title 12 Chapter 35, restricts government agencies from obtaining information from a financial institution without compulsory legal process or account holder consent, except for three exceptions:
- a. Formal request under TRTFP,
  - b. Special procedures request under TRTFP,
  - c. Patriot Act 314 request.

9.4.4.3.1.1  
(12-10-2007)  
**Authority to Use  
Alternative Methods**

- (1) Treasury Directive 15-42 delegates to the IRS Commissioner the authority to investigate criminal violations of 18 USC 1956 and 18 USC 1957, where the underlying conduct is subject to investigation under Title 26 or the BSA, or 31 USC 5311 et seq (other than violations of 31 USC 5316). Because CI has the above authority, it also has the authority to utilize a Formal Written Request pursuant to 12 USC 3408. Since CI has the authority to investigate money laundering related to counterterrorism, it also has appropriate authority for a special procedures request under 12 USC 3414 (a)(1)(c) and for a Patriot Act 314 Request.

9.4.4.3.1.2  
(12-10-2007)  
**Provisions for a Formal  
Written Request**

- (1) Title 12 USC 3408 provides the authority to utilize a Formal Written Request to obtain financial records from financial institutions. The information obtained through such requests can be used in both criminal and civil matters. A government authority may request financial records under 12 USC 3402(5) of this title, pursuant to a Formal Written Request, only if the following four conditions are met:
  - a. No administrative summons or subpoena authority reasonably appears to be available to that government authority to obtain financial records for the purpose for which such records are sought.
  - b. The request is authorized by regulations promulgated by the head of the agency or department.
  - c. There is reason to believe that the records sought are relevant to a legitimate law enforcement inquiry.
  - d. A copy of the request is served upon the customer or mailed to his/her last known address on or before the date on which the request was made to the financial institution along with a notice which states with reasonable specificity the nature of the law enforcement inquiry.

**Note:** A customer, as defined by 12 USC 3401(5), does not include partnerships of six or more individuals or corporations.

- (2) Non-grand jury Title 18 and Title 31 investigations, with the exception of Title 31 investigations done solely for the purpose of perfecting an 18 USC 981 forfeiture, fit within the requirements of 12 USC 3408.
- (3) Since 26 USC 7602 grants summons authority for civil and criminal investigations of matters falling within Title 26, a Formal Written Request shall not be made in Title 26 investigations. When investigating Title 26 violations, the procedures for third party record keeper summonses under 26 USC 7609 apply.
- (4) Financial institutions have the right to refuse to comply with the Formal Written Request even after a customer loses a court challenge. Title 12 USC 3411, Duty of Financial Institutions, provides that financial institutions shall deliver records requested under 12 USC 3405, an Administrative Subpoena or Summons issued pursuant to 12 USC 3407, or a Judicial Subpoena. The Formal Written Request does not equate to the mandate of a summons or subpoena and is not enforceable. However, legislative history does indicate that the notice and audit trails provided by the Formal Written Request procedures fulfill the purpose of the Right to Financial Privacy Act (RFPA) and should promote voluntary cooperation by the financial institutions with government agencies seeking records legitimately.

- 9.4.4.3.1.2.1  
(12-10-2007)  
**Use of a Formal Written Request**
- (1) The Formal Written Request for financial records has limited use within CI. The Formal Written Request can be used when an administrative summons or a grand jury subpoena cannot be used (e.g., for the evaluation of Title 31 and Title 18 information items or to develop information to identify property for civil seizure). Any information obtained through such requests can be used for civil and criminal purposes and may be shared with other operating divisions and other law enforcement agencies.
  - (2) If, in a Title 31 investigation, CI seeks to obtain a financial institution's records for civil purposes only (e.g., perfecting an 18 USC 981 forfeiture), it must use a Title 31 Summons as opposed to a Formal Written Request. Title 12 USC 3408(1) specifically provides that a Formal Written Request may not be used where a government authority may obtain the sought after records via an administrative summons or subpoena.
- 9.4.4.3.1.2.2  
(12-10-2007)  
**Formal Written Request Package**
- (1) A Formal Written Request package was developed for use when delay of notice to the customer is desired. A major benefit of the Formal Written Request is the ability to obtain a court order delaying the notice to the customer. Title 12 USC 3409 permits the IRS to apply to the court ex parte for a delay of the notice to the customer.
  - (2) Four documents are needed to obtain a Formal Written Request and an Order to Delay Notice. They are:
    - a. Formal Written Request (Exhibit 9.4.4-2),
    - b. The Application for Delay of Notice (Exhibit 9.4.4-3),
    - c. Affidavit of Special Agent (Exhibit 9.4.4-4),
    - d. Ex Parte Order to Delay Notice and Order to Seal Ex Parte Application (Exhibit 9.4.4-5).
- 9.4.4.3.1.2.2.1  
(07-12-2024)  
**The Formal Written Request**
- (1) The Formal Written Request (Exhibit 9.4.4-2) is a letter from the SAC to the financial institution requesting the specific financial information needed. The request cannot be vague (e.g., making a general request for "all bank records relating to ("Name the Customer)"). The Formal Written Request must be signed by the SAC.
- 9.4.4.3.1.2.2.2  
(07-12-2024)  
**Application for Delay of Notice**
- (1) The Application for Delay of Notice (Exhibit 9.4.4-3) is a request made to the court for the issuance of a delay of notice to the financial institution and a request for an order to seal the application and affidavit. It is important to use the specific language contained in the Application for Delay of Notice (see (2) below). The requirements of the Formal Written Request mandate that certain certifications be made to the court. The Application for the Delay of Notice meets the requirements of the RFPA.
  - (2) To obtain an order delaying customer notice, the government must make a showing to a magistrate or district judge that: (1) the investigation in connection with which the records are sought is within the agency's jurisdiction; (2) there is "reason to believe" that the records sought are relevant to the investigation; and (3) there is "reason to believe" that customer notice would result in (a) danger to the physical safety of any person, (b) flight from prosecution, (c) destruction of evidence, (d) intimidation of witnesses, or (e) some other serious jeopardy to the investigation or trial of comparable degree. Renewals of the delay period may be granted upon the same showing of necessity.

- 9.4.4.3.1.2.2.3  
(12-10-2007)  
**Affidavit of Special Agent**
- (1) The Affidavit of Special Agent (Exhibit 9.4.4-4) consists of three parts:
    - a. The investigative experience of the special agent.
    - b. The reasons the records are needed for legitimate law enforcement inquiry. Special agents typically need the records for a lawful investigation or official proceeding inquiring into a violation of, or failure to comply with, any criminal statute or any regulation, rule, or order issued pursuant thereto.
    - c. The reason for delay of notice. In preparing the affidavit, the special agent will not suggest probable cause. "Reason to believe," is a lower standard than probable cause. "Reasonable belief" and "reason to believe" mean the same thing. "Reasonable belief" does not mean probable cause. The probable cause standard is far too high a standard to meet in the early stages of an investigation.
- 9.4.4.3.1.2.2.4  
(12-10-2007)  
**Ex Parte Order to Delay Notice and Order to Seal Ex Parte Application**
- (1) The Ex Parte Order to Delay Notice and Order to Seal Ex Parte Application (Exhibit 9.4.4-5) is signed by the US Magistrate Judge or District Judge and a copy is given to the financial institution. The order directs the financial institution to delay notice to anyone concerning the Formal Written Request. The order also seals the application and the affidavit prepared by the special agent.
- 9.4.4.3.1.2.3  
(12-10-2007)  
**Approval**
- (1) After the SAC reviews the package (Exhibits 9.4.4-2 through 9.4.4-5) and signs the request, the package is forwarded to the US Attorney's Office for submission to the US Magistrate Judge or District Judge. Once the order is signed by the US Magistrate Judge or District Judge, the special agent will serve the Formal Written Request and accompanying order on the financial institution.
- 9.4.4.3.1.2.4  
(12-10-2007)  
**Extending the Delay of Notice**
- (1) After service of the Formal Written Request, the special agent must comply with further notice and record keeping requirements. The main post-service requirement is notice to the customer. Generally, the Order to Delay Notice and Order to Seal Ex Parte Application allow the special agent a 90-day delay after the signing of the order by the US Magistrate Judge or US District Judge before the special agent must give notice to the customer that a Formal Written Request was served. After the expiration of the 90 days, the special agent must either apply for an extension of the Order to Delay Notice or send notice to the customer.
  - (2) Exhibits 9.4.4-6 and 9.4.4-7 are examples of an Ex Parte Application for Extension of the Delay of Notice and Order Sealing Documents and the Order Extending Delay of Notice and Order to Seal. Prior to the end of the 90 days, this extension should be completed and given to the attorney for the government responsible for the investigation.
- 9.4.4.3.1.2.4.1  
(12-10-2007)  
**Nunc Pro Tunc Extension**
- (1) In the event the Extension for the Delay of Notice is not timely filed, an Ex Parte Application for Nunc Pro Tunc Extension of Delay of Notice and Order Sealing Documents (Exhibit 9.4.4-8) can be prepared. A nunc pro tunc application is a request to the court to hold the government harmless, to restore it to its original position, and treat the application for the Extension for Delay of Notice as though it was timely filed. Prior to filing a nunc pro tunc application, determine whether the financial institution has given notice at the end of the 90 days. If not, then the nunc pro tunc application can be filed. If the financial institution has given notice, then notify the customer of the financial institution

that a Formal Written Request was served. The nunc pro tunc procedure should not be a standard practice and should be used sparingly.

9.4.4.3.1.2.5  
(12-10-2007)

**Notice of the Formal Written Request**

- (1) At the expiration of the period for the delay of notice, the law requires that a Notice to the Customer (Exhibit 9.4.4-9) be sent to the customer of the financial institution stating his/her records were obtained pursuant to a Formal Written Request. Giving notice of the Formal Written Request is similar to the notice given when an administrative Title 26 summons is served on a third party record keeper. Notice is only required to be given to the owner of the account, who may or may not be the subject of the investigation.
- (2) The notice must state the date of the request, the reason the notice was delayed, and the general purpose of the investigation. The example in Exhibit 9.4.4-9 illustrates that the explanations need not be lengthy or detailed. In addition to this letter, a copy of the actual Formal Written Request must be sent to the customer.

9.4.4.3.1.2.6  
(12-10-2007)

**Sharing Information**

- (1) Information obtained via a Formal Written Request may be shared with the other operating divisions without notice to the customers.
- (2) Information obtained via a Formal Written Request may also be shared with other local, state, and Federal law enforcement agencies. Prior to sharing the financial information with another agency, the receiving agency must certify in writing that there is reason to believe the records are relevant to a legitimate law enforcement inquiry within their jurisdiction. (12 USC 3412(a)).
- (3) Within 14 days after the records are transferred to another law enforcement agency, notice must be sent to the customer advising of the transfer. A copy of the aforementioned certification from the receiving agency must accompany this notice. The notice sent to the customer must specify the nature of the law enforcement inquiry, who the records were transferred to, and a brief statement concerning their appeal rights. If an Order to Delay Notice was obtained, this notice does not have to be sent until 14 days after the expiration of the notice.

9.4.4.3.1.2.7  
(12-10-2007)

**Production Costs**

- (1) IRS must reimburse the financial institution for expenses incurred in producing the records requested. The guidelines for the rate of payment to the financial institution are the same as for a grand jury subpoena. When bills are received pursuant to a Formal Written Request, they should be referred immediately to the budget analyst, who pays the financial institution under the IRS sub-object code for expenses incident to securing evidence.

9.4.4.3.1.2.8  
(12-10-2007)

**Record Keeping**

- (1) All Formal Written Requests, and any information obtained in response thereto, are to be kept separate from other records. Information obtained with a Formal Written Request can later be used in a grand jury investigation or for civil forfeiture.

9.4.4.3.1.2.9  
(12-10-2007)

**Canvas Letters Differentiated from the Formal Written Request**

- (1) Canvas letters, in the context of money laundering investigations under Titles 18 and 31, are different from Formal Written Request. Canvas letters are written requests made by special agents to financial institutions to learn whether a customer has an account. Title 12 USC 3413(g) provides that there is no notice requirement applicable to a legitimate law enforcement inquiry, which seeks (only) the name, address, account number and type of account of

any customer. Thus, unlike Formal Written Requests, the notice requirements of RFPA do not apply to canvas letters.

9.4.4.3.1.3  
(07-12-2024)  
**Special Procedures for  
Obtaining Financial  
Records Related to  
International Terrorism**

- (1) The USA Patriot Act (Pub. L 107-56, enacted October 26, 2001) amended the Right to Financial Privacy Act (i.e., 12 USC 3422) by granting law enforcement and intelligence agencies the ability to obtain records from financial institutions which relate to international terrorism by a “Special Procedures Request,” as opposed to obtaining them via subpoena, court order or the above mentioned Right to Financial Privacy Act “Formal Request.” The amended provision permits records to be obtained via this method for both intelligence purposes and in connection with investigations. These amendments make this authority available to CI.
- (2) It is anticipated that CI will infrequently use this Special Procedures Request since investigations into International terrorism are generally investigated while working with an attorney for the government as a subject criminal investigation (SCI) utilizing a grand jury process with grand jury subpoenas used to obtain relevant financial records.
- (3) The field office must have, at a minimum, a numbered primary investigation (PI) to use the Special Procedures Request. The collection of bank information in the PI phase should be limited to the immediate transaction. Once the transaction has been reviewed, the field office must initiate an SCI to pursue further inquiry. As necessary, the field office could continue to utilize the letter in a SCI, but a summons or subpoena would be preferable. Information requested under this provision of the USA Patriot Act must be essential for the development or furtherance of a significant investigation and should not be utilized as a routine investigative step.
- (4) The Director, Field Operations is designated as the individual to issue Special Procedures Requests for financial records related to an investigation involving terrorism. Exhibit 9.4.4-10 is the form letter to be used in making these requests.
- (5) The Right to Financial Privacy Act (12 USC 3414(a)(3)) forbids the financial institution, and any officer, employee, or agent of the financial institution, from disclosing to anyone that a government authority has sought or obtained access to a customer’s financial records for purposes of conducting terrorist-related investigations.
- (6) Pursuant to the provisions of the Right to Financial Privacy Act, the financial institution may be entitled to reimbursement for certain expenses incurred in responding to the request for records, where the customer is an individual or a partnership of five or fewer individuals. See 12 CFR 219. The financial institution must be notified that in order to obtain payment, it must submit an itemized bill or invoice. The initial request from the Director, Global Operations will limit the financial institution’s reimbursable costs to \$1000. If the financial institution anticipates costs in excess of \$1000, the field office needs to obtain an estimate of the compliance costs before the costs are incurred and must obtain the appropriate approval for the amount.
- (7) The suggested form letter (Exhibit 9.4.4-10) addresses each of these issues and should be accompanied by an attachment identifying the documents that are to be produced. While the letter may be adapted to suit particular circumstances of the investigation, the substance of the sample letter should be

followed. The attachment to the letter should describe with reasonable particularity the required financial records, keeping in mind the significant burden and expense of searching for and photocopying financial records.

- (8) Whenever this "Special Procedures Request" is used to obtain financial records, the field office must notify the Director, Narcotics and National Security Section (SE:CI:GO:MO:N2S2).
- (1) The USA Patriot Act (enacted October 26, 2001) authorized a separate information exchange regime, Section 314(a) of the USA Patriot Act (Pub. L. 107-56), to allow sharing of financial information between governmental entities and financial institutions. Federal law enforcement now has the ability to locate accounts of, and transactions conducted by, suspected terrorists or money launderers by providing their names and identifying information to FinCEN, a bureau of Treasury, which then forwards that information, both electronically and by fax, to financial institutions so that a check of accounts and transactions can be made.
- (2) The following procedures are to be utilized when making the request through FinCEN:
- a. Certification Form: The completed form is signed by the SAC or the Assistant Special Agent in Charge (ASAC) certifying that the subject(s) being submitted under Section 314(a) on the Certification Form are under investigation for terrorism or money laundering.
  - b. Subject Information Form: The form will be typed and must include all known identifiers in the format identified. When possible, identify specific target locations where the requests should be forwarded.
  - c. These requests or forms should be forwarded to the CI FinCEN liaison who will review the request and process further. No request should be sent to FinCEN directly from any field office personnel.
- (3) As soon as FinCEN receives a request, a computerized letter of receipt will be generated, which will provide a confirmation of the request along with a FinCEN Tracking Number. This tracking number is to be used for all correspondence related to the request.
- (4) FinCEN will query its internal indices to determine if another agency has made a request on the same subject. If so, appropriate networking will take place.
- Note:** FinCEN will not conduct any queries of BSA information or provide any commercial database research unless a separate Request for Research form is mailed to FinCEN.
- (5) The request will then be sent to the financial institution(s) involved and, after 14 calendar days, the requesting special agent will be advised of all positive results that were obtained.
- (6) Subsequent communications will be made directly between the law enforcement agency and the financial institution. In order to obtain records related to the Section 314 identified accounts and transactions, the law enforcement agency will need to furnish the financial institution with the appropriate compulsory legal process.

9.4.4.3.1.3.1  
(07-12-2024)

**Section 314 Requests  
for Financial Records in  
Terrorism Investigations**

- 9.4.4.3.2  
(12-10-2007)  
**Business Organizations**
- (1) The following business organizations typically maintain the indicated records.
- 9.4.4.3.2.1  
(12-10-2007)  
**Banks**
- (1) It is not practical to describe all the bank records which might contain information in regard to any given customer. However, the principal commercial records which are of interest to special agents are: signature cards; deposit tickets or slips; customer's ledger sheets for checking accounts; savings accounts, special accounts and loan accounts; registers or copies of cashier's checks, bank money orders, bank drafts, letters of credit, certificates of deposit; teller's proof sheets; copies of settlements with the clearing house; copies of cash transit letters; records of the purchase and sale of securities and government bonds; collection in and collection out records; customer's unreturned canceled checks; documents relating to electronic transfers; safe deposit box records, and microfilm copies of original records.
- 9.4.4.3.2.2  
(12-10-2007)  
**Federal Reserve's  
Fedwire Funds Transfer  
System**
- (1) The Federal Reserve's Fedwire Funds Transfer System is the wire transfer system operated by the 12 Federal Reserve Banks. Over 11,300 depository institutions hold accounts at the Federal Reserve Banks and conduct Fedwire transfers that total trillions of dollars each year. Fedwire information is stored electronically for 180 days from the date of a customer request; thereafter, it is transferred to microfiche and retained for seven years.
- (2) Access to electronically stored Fedwire information is governed by Title II of the Electronic Communications Privacy Act of 1986; therefore, a search warrant is required to conduct an electronic scan for Fedwire information stored electronically for 180 days or less. An administrative grand jury, or trial subpoena can be used to obtain Fedwire information stored in microfiche form. Since nothing precludes the Federal Reserve Bank from notifying a customer, a court order delaying notice or a sealed search warrant affidavit may be desirable.
- (3) Prior to issuing any process for Fedwire scanning or microfiche retrieval, special agents or attorneys for the government must contact the Department of Justice Money Laundering Section for advice and instructions.
- 9.4.4.3.3  
(12-10-2007)  
**Corporate Stock**
- (1) When a corporation is formed, capital stock representing the ownership of the corporation is authorized in the corporate charter. There are two principal classes of stock-common and preferred. If only one class of stock is authorized, it will be common stock. The number of shares authorized can only be changed by formal approval of the stockholders.
- (2) Shares issued and subsequently reacquired by the corporation through purchase or donation are referred to as treasury stock. The number of shares outstanding will always equal the number of shares issued less the number of shares of treasury stock.
- (3) Each stockholder is a part owner of the corporation since each share of stock represents a fractional interest in the corporation. The stockholder is entitled to a stock certificate evidencing ownership of a specified number of shares of stock of the corporation.
- (4) If a stockholder desires to buy more stock, it is not necessary to obtain the permission of the company. He/she simply acquires it by purchase in the open market or privately. Conversely, if a stockholder desires to sell shares, he/she

cannot demand that the company buy the stock. A stockholder is free, instead, to seek a buyer for the stock either in the market or by private sale.

- (5) After the sale terms are agreed upon, the mechanics of transfer are simple. The seller signs his/her name on the back of the stock certificate and delivers it to the buyer or the buyer's broker. A record of all outstanding certificates is kept by the corporation or by its duly appointed transfer agent, often a bank. The transfer agent has a record of the names and addresses of the stockholders and the number of shares owned by each. After determining that the old certificate is in proper form for transfer, the transfer agent issues a new certificate to the new owner. Also, most companies have a registrar. The duty of the registrar is to double check the actions of the transfer agent to prevent improper issue of stock or fraudulent transfer.
- (6) A common stockholder may usually subscribe at a stated discount price to new issues of common stock in proportion to his/her holdings. This privilege, known as a stock right, is usually offered to stockholders for a limited time. During this period, the stockholder may exercise the right to purchase additional shares under the terms of the offer or may choose to sell the rights. If the stockholder allows the time limit to run out without acting, the rights become worthless.
- (7) A stock warrant is a certificate which gives the holder the privilege to purchase common stock at a stated price within a specified time limit or perpetually. Warrants are often issued with bonds or preferred stocks as an added inducement to investors. The stockholder may exercise the right to purchase additional shares or choose to sell the warrants.
- (8) When the price of the common stock of a corporation reaches a high market value, the corporation may choose to force the price into a more favorable trading range. To do this, the corporation splits its shares, that is, increases the number of shares outstanding without issuing additional stock. If, for example, a stockholder owned 100 shares which had a market value of \$150 per share, a 3:1 stock split would increase the stockholder's shares to 300 and decrease the market price to \$50 per share. Although the stockholder now owns a greater number of shares than before the split, the value of his/her stock and his/her proportionate interest remains unchanged. Until the new stock is sold, the split has no tax effect.
- (9) A corporation may pay a dividend in cash, in stock, or in property. When cash dividends are paid, the company or its dividend disbursing agent (usually a bank) sends checks to all the stockholders whose names appear on the books of the company on the so-called record date. A dividend is a prorated distribution among stockholders and when cash dividends are paid, they are in terms of so much per share. Cash dividends are usually taxable.
- (10) Some companies, in order to conserve cash, pay a dividend in their own stock. A stock dividend has an effect similar to that of a stock split in that the stockholder's proportionate share of the ownership of the company remains unchanged. A stock dividend is usually stated as a percentage of the outstanding shares (up to a maximum of 25 percent, above which it is called a stock split). A stock dividend is not taxable even though cash is paid in lieu of fractional shares-although the cash itself is taxable as a dividend.
- (11) When a corporation pays a property dividend, it is usually in the form of stock of another corporation which has been acquired for investment or some other purpose. Property distributions are treated as taxable dividends.

- (12) It is common practice for separate financial institutions to serve as transfer agent and dividend disbursing agent. However, a single financial institution can serve both functions.
- (13) Names and addresses of institutions providing these services can be found in Securities publications such as the Financial Stock Guide Service, Moody's, and Standard and Poor's.

9.4.4.3.4  
(12-10-2007)  
**Bonds**

- (1) When a corporation or governmental unit wishes to borrow money for some period, usually for more than five years, it will sell a bond issue. Each bond, normally of \$1,000 denomination, is a certificate of debt of the issuer and serves as evidence of a loan to the corporation or governmental unit. The bondholder is a creditor of the issuer. A bond pays a stated rate of interest and matures on a stated date when a fixed sum of money must be repaid to the bondholder.
- (2) Railroad, public utility, and industrial bonds are called corporate bonds. The obligations of states, counties, cities, towns, school districts, and authorities are known as municipal bonds. The US Treasury certificates, notes, and bonds are classified as government securities.
- (3) Bonds are issued in two principal forms, coupon bonds, and registered bonds. Coupon bonds have interest coupons attached to each bond by the corporation which issues it. Because the corporation keeps no record of the owner of the bonds, the bonds are called bearer bonds. On the due dates for the interest, the owner clips the coupons and presents them to the authorized bank for payment. Also, the principal when due, is payable to the holder or bearer of the bonds.
- (4) Registered bonds have the name of the owner written on the face of the bond. The company, or its authorized agent (usually a bank), has a record of the name and address of the owner. When interest is due, it is paid to the bondholder by check.

9.4.4.3.5  
(12-10-2007)  
**Stock Exchanges**

- (1) Securities exchanges or stock exchanges neither buy nor sell securities themselves. An exchange functions as a central marketplace and provides facilities for executing orders. Member brokers representing buyers and sellers carry out these transactions. An exchange provides a continuous market for securities listed on that exchange. The exchanges are auction markets in that prices are determined by the existing supply and demand of the securities.
- (2) If a security is to be traded on an exchange, the issue must be approved for listing by that exchange. The requirements for listing on the NYSE are the most stringent. Although there are only about 1,700 issues traded on the NYSE, these issues are represented by the largest corporations in the country and have an aggregate value of nearly \$500 billion (or 95 percent of the value of all listed securities). While the American Express (AMEX) listing standards are not as restrictive as the NYSE, they are nonetheless designed to insure an adequate market for the securities. Securities traded on the NYSE or AMEX may also be listed and traded on a regional exchange, but no security is listed on both the NYSE and the AMEX.
- (3) The over-the-counter securities market handles most of the securities transactions that take place in the United States. In fact, its operations are so extensive that the easiest way to describe it is to indicate what it does not do

in securities transactions. The over-the-counter market does not handle the purchase or sale of securities that actually occur on securities exchanges, but it handles everything else in the way of securities transactions. The over-the-counter market is not located in any one central place. Rather, it consists of thousands of securities houses located in hundreds of different cities and towns all over the United States. These securities houses are called broker/dealers and are engaged in buying and selling securities usually for their own account and risk.

- (4) The over-the-counter market is a negotiated market rather than an auction market. Prices are arrived at by broker/dealers negotiating with other broker/dealers in order to arrive at the best price. They also buy and sell securities for the account and risk of others and may charge a commission for their services. To transact their business, they communicate their buy and sell orders back and forth through a nationwide network of telephones and teletypes. The exact size of the over-the-counter market cannot be determined since the securities transactions that take place over-the-counter occur in many different places and are not reported to one central agency. However, it is known that in dollar volume, substantially more securities are traded in the over-the-counter market than on all national securities exchanges combined.

9.4.4.3.6  
(12-10-2007)  
**Transfer Agents**

- (1) The principal documents available from the transfer agent are:
  - a. Stockholder ledger card,
  - b. Stock certificate(s).
- (2) The transfer agent keeps a record of the name and address of each stockholder and the number of shares owned, and checks that certificates presented for transfer are properly cancelled and that new certificates are issued in the name of the transferee.
- (3) In many small firms, the transfer agent is usually an attorney, a bank, or the corporation itself. In most large firms the transfer agent is a bank. The transfer agent can furnish stockholder identification, stockholder position, stock certificate numbers, number of shares, dates, evidence of returned certificates, names of transferees and transferrers.

9.4.4.3.7  
(12-10-2007)  
**Dividend Disbursing Agent**

- (1) The principal documents available from the dividend disbursing agent are cancelled checks and Forms 1099.
- (2) The dividend disbursing agent is generally a bank and can provide stockholder identification, stockholder position, amount of dividends, form of dividends, dates paid, and evidence of payments.

9.4.4.3.8  
(12-10-2007)  
**Stock Brokerage Firms**

- (1) The broker is an agent who handles the public's orders to buy and sell securities, usually for a commission. A broker may be a corporation, partnership, or individual; and is often a member of a stock exchange or a stock exchange/over-the-counter securities firm.
- (2) A registered representative (also known as a securities salesperson or account executive) personally places customers' orders and maintains their accounts. While commonly referred to as a broker, a registered representative is usually an employee of a brokerage firm rather than an actual member.

- (3) The broker can furnish virtually all source documents reflecting the activity of any given securities account. The two most often used accounts are:
  - a. Cash – an account that requires securities purchases to be paid in full.
  - b. Margin – an account that allows securities to be purchased on credit.
- (4) Margin is the percentage of the purchase price of a security that the customer must pay. The margin requirement is established by the Federal Reserve Board. To open a margin account, a minimum amount is usually required. Stocks purchased on margin must be registered in the street name while in the account.
- (5) There are two principal ways in which securities are held-in the name of the account holder and in street name. In the first instance, the securities owned simply reflect the name of the customer who maintains the account. When securities are held in street name, however, the securities are registered in the name of the broker. This occurs when securities have been bought on margin or when a cash customer wishes the security to be held by the broker, rather than in his/her own name.
- (6) The principal documents available from a broker are:
  - a. Customer account card,
  - b. Applications for account,
  - c. Signature cards and margin agreements,
  - d. Securities receipt,
  - e. Cash receipts,
  - f. Confirmation slips,
  - g. Securities delivered receipts,
  - h. Cancelled checks,
  - i. Forms 1087,
  - j. Monthly account statements.

9.4.4.3.9  
(12-10-2007)  
**Commodities**

- (1) Commodity exchanges are similar to stock exchanges except that they deal in futures contracts. A futures contract is a legally binding commitment to deliver or take delivery of a given quantity and quality of commodity, at a price agreed upon in the trading pit or ring of a commodity exchange at the time the contract is executed.
- (2) Accounting services usually provided by commission houses include issuance of written confirmation of all futures orders. Most firms also provide weekly purchase and sale statements that show the number of contracts purchased and sold in specific commodity markets and the current margin deposit balances. The customer normally receives a regular monthly statement that shows all trading activity, net position, and margin balance less commissions.
- (3) The following is a list of commodities that are usually traded on future markets:
  - a. Grains,
  - b. Oil and meal,
  - c. Livestock,
  - d. Poultry,
  - e. Metals and minerals,
  - f. Forest products,
  - g. Textiles,
  - h. Foodstuffs,

- i. Foreign currencies and financial instruments.

9.4.4.3.10  
(12-10-2007)

**Abstract and Title  
Company**

- (1) Records include:
  - a. Maps and tract books,
  - b. Escrow index of purchasers and sellers of real estate-primary source of information,
  - c. Escrow files-number obtained from index,
  - d. Escrow file containing escrow instructions, agreements, and settlements,
  - e. Abstracts and title policies,
  - f. Special purpose newspapers published for use by attorneys, real estate brokers, insurance companies and financial institutions. These newspapers contain complete reports on transfers of properties, locations of properties transferred, amounts of mortgages, and releases of mortgages.

9.4.4.3.11  
(12-10-2007)

**Agriculture Records**

- (1) Potential records that may be of value to an investigation involving agriculture include: veterinarians; commission merchants; insurance; transportation and storage companies; county and state fair bonds; country farm agents; and state cattle control boards (some states maintain records of all cattle brought in and taken out of state).

9.4.4.3.12  
(12-10-2007)

**Automobile  
Manufacturing Company  
Records**

- (1) Potential automobile manufacturer and agency records that may be of value include: franchise agreements; new car sales and deliveries; used car purchases, trade-ins, and sales; service department records.

9.4.4.3.13  
(12-10-2007)

**Bonding Company  
Records**

- (1) Investigative and other records on persons and firms bonded, the collateral file, financial statements and data, and the address of the person on the bond.

9.4.4.3.14  
(07-12-2024)

**Banking Records**

- (1) Special agents are only authorized to obtain banking records and credit reports pursuant to the following means: an order of a court with jurisdiction to issue the order; a Federal grand jury subpoena; the written authorization of the person whose credit report is sought; or an administrative summons. Serve-It and the Unified Checklist contain documentation to aid preparation of summons and subpoenas.
- (2) When requesting banking records information, please provide the .dat file (Electronic Transaction Data File) including the following data fields: Paid Date, Transaction Authorization Date/Time, Account Number, Transaction Type, Debit/Credit, Description, and Amount.
- (3) Information generally available from a banking institution and credit agency includes:
  - a. Financial status and employment information: including income; spouse's income; place, position, and tenure of employment; other sources of income, duration, and income in former employment,
  - b. Credit history: including types of credit previously obtained; names of previous credit grantors; extent of previous credit; complete payment

- history; existing lines of credit; payment habits and all outstanding obligations; arrest and conviction records; bankruptcies; tax liens and lawsuits; and a listing of credit agency subscribers that have previously asked for a credit report on the individual,
- c. Internet Protocol (IP) Logins: Including all IP login information associated with all online banking activity and all Automated Teller Machine (ATM) balance inquiries,
  - d. Savings Account Records: Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued,
  - e. Checking Account Records: Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos, Forms 1099 issued,
  - f. Loan Records: Including applications, financial statements, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda,
  - g. Safe Deposit Box Records: Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check),
  - h. Certificates of Deposit and Money Market Certificates: Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence and any Forms 1099 issued, records revealing the annual interest paid or accumulated, the dates of payment or date interest is earned, checks issued for interest payments,
  - i. U.S. Treasury Notes and Bills: All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated,
  - j. Purchases of Bank Checks: Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders,
  - k. Other Records: Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments, and statements of transactions.

9.4.4.3.15  
(12-10-2007)  
**Department Store  
Records**

- (1) Department stores typically maintain charge account records and credit files.

- 9.4.4.3.16  
(12-10-2007)  
**Detective Agency Records**
- (1) Detective agencies typically maintain a variety of investigative files. These may include background and character checks, fraud investigations (both internal & external), blackmail investigations, divorce investigations, missing persons searches, and counter-surveillance.
- 9.4.4.3.17  
(12-10-2007)  
**Distributor's Records**
- (1) Distributor's records are excellent source for tracking such items as gambling equipment, factory, farm, home & office equipment, equipment for the production of illegal drugs, or any specific industry which may be involved in the investigation.
- 9.4.4.3.18  
(12-10-2007)  
**Drug Store Records**
- (1) Prescription records may be available through drug stores.
- 9.4.4.3.19  
(12-10-2007)  
**Fraternal, Veterans, Labor, Social & Political Organization Records**
- (1) These organizations typically maintain membership and attendance records; payments of dues and contributions; and the addresses and biography of members.
- 9.4.4.3.20  
(12-10-2007)  
**Hospital Records**
- (1) Typical hospital records include entry and release dates, and payments made.
- 9.4.4.3.21  
(12-10-2007)  
**Hotel Records**
- (1) Hotel records include the identity of guest; telephone calls made to and from the room; payment and credit records; forwarding address; reservations for travel-transportation companies and other hotels; freight shipments; and luggage-in and out.
- 9.4.4.3.22  
(12-10-2007)  
**Laundry & Dry Cleaning Records**
- (1) Typical laundry and dry cleaning records include laundry marks and tags, and payment records.
- 9.4.4.3.23  
(12-10-2007)  
**Insurance Company Records**
- (1) Summonses to insurance companies can either be mailed or faxed to the respective company based on their procedural requirements and preferences. Upon request, the following information may be asked to be provided for all records pertaining to the following individuals and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor, or guardian as well as any other entity in which these individuals or entities may have a financial interest:
- a. DOB, serial number, and address are necessary for obtaining all relevant records related to a subject,
  - b. Emergency contact info provided for the policy holder, spouse, other authorized drivers,
  - c. Insurance applications,
  - d. Records disclosing the types of policies, dates, and amounts of premiums paid,
  - e. Credit or background investigations conducted by the insurance company,
  - f. Accident reports, claims for losses, and estimates of damage submitted,
  - g. Alternative locations where the vehicle may be housed/stored,

- h. The year/make/model/VIN/description/registered owner,
- i. Miles driven in a day/week/month/year,
- j. Records of payments made to the insured; such records disclosing date, amount, and purpose of each payment,
- k. All checks (front and back) issued to the insured for insured losses or other purposes, i.e., losses, dividends, premium rebates or refunds, loans policy liquidation, etc,
- l. Microfilm or other records of checks (front and back) used by the principal to pay premiums on these policies,
- m. Records of any loans on the policies including applications, checks (front and back) issued for loans, repayment records including records revealing the date, amount, and method of repayment (cash or check), and copies of checks (front and back) used to repay loans,
- n. Records of any dividends paid or credited to the insured, to include checks (front and back) paid for such dividends. Forms 1099 issued for dividends and/or interest,
- o. Records summarizing payments upon liquidation of the policy,
- p. All other available records or correspondence relative to the insured.

9.4.4.3.24  
(12-10-2007)  
**Newspaper Records**

- (1) Newspaper records can include want ads, payment records, and clippings on a given person assembled in one file with photographs, notes, unpublished data, etc.

9.4.4.3.25  
(07-12-2024)  
**Oil Companies**

- (1) Oil companies maintain sales records, employment records, profit sharing agreements, purchase records, franchise agreements, and other related correspondence.

9.4.4.3.26  
(12-10-2007)  
**Photograph Records**

- (1) If a photograph of an individual is needed, driver's licenses are the most likely source. Additional sources may include relatives, associates, and friends; places of employment; police and FBI files; and school yearbooks.

9.4.4.3.27  
(12-10-2007)  
**Private Business Records**

- (1) Private business records may include personnel & payroll records; customer account information; and leads to other companies with whom the subject transacted business.

9.4.4.3.28  
(12-10-2007)  
**Publication Records**

- (1) Publication records may include professional, trade, and agriculture directories and magazines; vanity publications such as Who's Who of America and various states; city directories; and a variety of industry-specific periodicals.

9.4.4.3.29  
(12-10-2007)  
**Public Utility Company Records**

- (1) Public utility company records may include present and previous address of subscribers, and records of payments.

9.4.4.3.30  
(12-10-2007)  
**Real Estate Agency or Savings and Loan Association Records**

- (1) Useful real estate agency or savings & loan records include: property transactions, financial statements, loan applications, payments made and received (settlement sheets), and credit files.

- 9.4.4.3.31  
(12-10-2007)  
**Telephone Company Records**
- (1) Title 18 USC 2703(c) provides that telephone toll records shall be disclosed to a governmental agency only when the governmental agency uses a grand jury subpoena, administrative subpoena (summons), court order or obtains a search warrant related to such information. This information may also be disclosed to the government if the government agency has obtained the consent of the customer or subscriber. Notice to the customer or subscriber is not required.
  - (2) Some telephone companies require service to a specific company location.
  - (3) Records may include but are not limited to:
    - a. Customer's application for service, installation date of service, credit file or credit data obtained from the customer and location of any additional service,
    - b. Telephone numbers and address of location of all telephones installed or rented,
    - c. Identification of toll calls made from telephones identified above or received by and/or charged to these accounts for all available billing periods up to the date of service of the summon or subpoena.
- 9.4.4.3.32  
(12-10-2007)  
**Transportation Company Records**
- (1) Transportation company records may include passenger lists; reservations; payments; departure and arrival times; and freight carrier-shipper destination and storage points.
- 9.4.4.3.33  
(12-10-2007)  
**Consumer Loan Exchange Records**
- (1) The Consumer Loan Exchange or Lenders Exchange exists in all of the large cities in the United States, as well as in some of the smaller cities. It is a non-profit organization, supported by and for its members. Most of the lending institutions are members of the exchange. It can supply information concerning open and closed loan accounts with member companies, and other information. These organizations are not listed in directories or telephone books. Their location in a city may be obtained through local lending agencies. Consumer Reports may be obtained from these organizations only by court order or in accordance with written instructions of the consumer to whom the information relates.
- 9.4.4.3.34  
(07-12-2024)  
**National Credit Card Agencies**
- (1) Credit card companies maintain records on credit card purchases that may be material to a criminal investigation. In addition, they keep records on service charges, delinquency in payment, interest rates, reward point accumulation, and other data that may be of interest to criminal investigators.
- 9.4.4.3.35  
(07-12-2024)  
**Car Rental Agency Records**
- (1) Car rental companies maintain corporate records that may be obtained by summons as well as records on car rentals that might be of interest to criminal investigators.
- 9.4.4.3.36  
(12-10-2007)  
**Horse Registration Records**
- (1) Information generally available from horsing entities include, but is not limited to:
    - a. Registration history and racing, purses, pedigree, and winning records,
    - b. Records also contain the date and place of each race, how the horse finished, and the name of the owner or driver.

- (2) All summons and subpoenas should be addressed to the specific company.

9.4.4.4  
(07-12-2024)  
**Information from  
Foreign Countries**

- (1) The subsections below contain procedures for obtaining information from foreign countries and specifically addresses the following:
  - General procedures,
  - Information from Canada,
  - United States Swiss Treaty on mutual assistance in criminal matters,
  - Data to be included in requests for information from foreign countries,
  - Witnesses In foreign countries,
  - Information from International Criminal Police Organization (INTERPOL),
  - Information from foreign financial investigative unit.

9.4.4.4.1  
(07-12-2024)  
**General Procedures**

- (1) For all international investigative matters, either formal or informal, the field office's first point of contact must be the CI Country Attaché of the Director, International Operations for the appropriate branch covering the specific country.
- (2) Formal requests for information or assistance from a foreign country can be made pursuant to the following (see IRM 9.4.2, Sources of Information, for further details about these mechanisms):
  - a. Tax Treaty,
  - b. Mutual Legal Assistance Treaty,
  - c. Letter Rogatory,
  - d. INTERPOL,
  - e. FinCEN.
- (3) Information or assistance from a foreign country includes:
  - a. Requests for information from consulates or embassies in the United States,
  - b. Requests to interview foreign officials located in the United States who appear to have diplomatic status.
- (4) All requests for information or assistance from a foreign country should be submitted via an International Assistance Request (IAR) through CIMIS. Once the IAR is entered into CIMIS, the Special Agent will access the IAR Form in the IO SharePoint application link provided through CIMIS. In order to request an IAR, an investigation must be either an approved SCI or PI.
- (5) Subsection 9.4.4.4.3 details the information to be included in a request.
- (6) Documents and reports received from foreign countries, or from embassies or consulates of foreign countries, and made available to CI personnel will not be furnished to another government agency, except as may be permitted by statute and/or the applicable treaty.
- (7) When a foreign government makes direct inquiry of CI personnel or when it is learned that a foreign government is interested in an investigation, such information will be immediately referred by the SAC to the Director, SE:CI:GO:IO for coordination purposes.
- (8) See IRM 9.4.12, Arrests, for procedures to arrest an individual in a foreign country.

9.4.4.4.2  
(07-12-2024)

**Information from Canada**

- (1) The procedures for obtaining taxpayer or tax return information, as defined in 26 USC 6103, from foreign countries also apply to requests for information from Canada. However, because of the unique relationship between Canada and the United States, an exception to these procedures is allowed in the following circumstance:
  - a. Special agents in some border field offices have developed a close, informal relationship with Canadian tax officials stationed on or in the immediate proximity of the border, and frequently obtain, informally through such tax officials, collateral information from individuals, financial institutions, government officials, and business establishments. It is intended that this type of informal cooperation be continued provided 26 USC 6103 type information is not being disclosed or exchanged outside of the Competent Authority channels. However, special agents are not to make direct requests of the authorities in Ottawa; make direct requests of a Canadian citizen or other Canadian entity in Canada on a third-party basis; or make requests for information outside the adjacent border area except via prescribed exchange procedures through the Competent Authority.
- (2) Upon approval by SE:CI:GO:IO, the CI Country Attaché will obtain the necessary clearances and furnish the originating office with the procedure to be followed and, where appropriate, the name and location of the Canadian tax official who is to be contacted by the special agent. A Canadian agent will usually accompany the special agent when third party contacts are made. If these contacts involve taxpayer or tax return information, then approval for such contact must be obtained from the US Competent Authority.
- (3) Requests for information from Canada will be prepared and routed pursuant to subsection 9.4.4.4.3 which details procedures for obtaining information from foreign countries. The request will also contain the information specified in (a) below. Except under special circumstances, respective procedures should be observed in limiting a request for information to a period not to exceed 10 years immediately preceding the request. Where informal arrangements for inquiries exist in some border field offices, such field offices should identify in their formal requests those with whom they have been transacting official matters to avoid duplication of effort. There is no informal process for disclosing taxpayer or tax return information. To the extent requests to Canada involve taxpayer or tax return information, such requests must be sent to Canada by the US Competent Authority:
  - a. Provide adequate background to support a Canadian tax interest, because Canadian tax authorities are authorized to furnish only that information which they can obtain under the revenue laws of Canada.
- (4) In some investigations, where the essential information sought is complex, involved and voluminous, it may be desirable to have preliminary discussions with Canadian authorities. If the investigation involves taxpayer or tax return information, there must first be an exchange of appropriate correspondence between Competent Authorities, prior to any preliminary discussion, to avoid a violation of 26 USC 6103. The request to hold preliminary discussions in such investigations will be prepared and routed through the Director, SE:CI:GO:IO. Exchange of information resulting from the preliminary discussions will be formalized as early as possible and before any documents are exchanged.

- (5) If information received from Canada Revenue Agency (CRA) through regular channels requires further correspondence, the SAC or his/her designee, (delegated no lower than Supervisory Special Agent level), may communicate directly with the Canadian district office which furnished the original information pursuant to approval by the Competent Authority. However, copies of any such communication will be forwarded, one each, to the CI Country Attaché and to the Director, SE:CI:GO:IO. Such direct communication applies only in instances where information was received through regular channels and follow-up communication is necessary. The original communication and any new areas of inquiry must be routed as prescribed above. Similarly, any CI field office, which has provided information to CRA officials through the usual channels, may subsequently communicate directly with those officials with respect to the information provided pursuant to approval of the Competent Authority. However, copies of any such communication will be forwarded, one each, to the CI Country Attaché and the Director, SE:CI:GO:IO. In the instances where the information is being exchanged not pursuant to the tax treaty, a copy of any such communication need only be sent to the CI Country Attaché.
- (6) In accordance with an agreement between the United States and Canadian tax officials, where the tax affairs of an individual, partnership or corporation are being investigated by the United States and the same type of investigation is also being currently conducted by CRA, it may be advantageous to conduct the investigation pursuant to the Simultaneous Criminal Investigation Program (SCIP). This program is designed to assist in furnishing information timely (see IRM 9.4.2, Sources of Information).

9.4.4.4.2.1  
(07-12-2024)  
**United States Swiss  
Treaty on Mutual  
Assistance in Criminal  
Matters**

- (1) There are several legal mechanisms available to obtain testimony and tangible evidence from Switzerland. To deal primarily with the problem of Swiss Bank Secrecy Laws, especially as it applies to criminal tax investigations, special procedures were put into place to request assistance from the judicial and executive authorities of Switzerland.
- (2) The treaty applies to specified offenses which are mutually criminal (i.e., punishable under the laws of both the United States and Switzerland). It generally does not apply to violations with respect to taxes. However, it does apply to offenses relating to tax laws if:
  - a. The offense is committed by a person reasonably suspected of being in the upper echelon of an organized crime group or of participating significantly in any important activity of such a group.
  - b. Available evidence is insufficient to provide a reasonable prospect of successful prosecution of this person for the illegal activities of such group.
  - c. It is reasonably concluded that requested assistance will substantially facilitate the successful prosecution of such person and should result in his/her imprisonment for a sufficient period of time so as to have a significant adverse effect on the organized criminal group.
  - d. The securing of the information or evidence without the requested assistance is impossible or unreasonably burdensome. Another limitation especially applicable to tax investigations relates to requested assistance with respect to two crimes: one to which the treaty applies and one to which it does not. If, under Swiss law, the first crime merges into the second, no assistance will be provided.

- (3) An organized criminal group is defined by the treaty. The elements of such a group, without any one of which the special organized crime provisions will not apply, are:
- a. An association or group of persons combined.
  - b. Association for a substantial or indefinite period.
  - c. Purpose of association, monetary or commercial gains for itself or others, and illegal means of obtaining these gains.
  - d. Carrying out purpose in a methodical and systematic manner. This is under acts or threats of violence or other acts which are likely to intimidate and are mutually criminal, and either, striving to obtain influence in politics or commerce, especially unpolitical organizations, public administrations, the judiciary, commercial enterprises, employers' associations, labor unions or other employees' associations, or association with a similar (organized crime) group which strives to obtain such influence.
- (4) Requests for assistance must be made according to procedures detailed in IRM 9.4.2, Sources of Information, and must include the following elements:
- a. An introductory paragraph naming the authority on whose behalf the request is being made, the offense being investigated, a brief statement of the need for the evidence, identification of the subject of the investigation, and a concise statement of what assistance is requested.
  - b. A description of the offense in concise terms; state the code section violated; include facts of the investigation, showing that the offense has taken place or the reasons for believing the offense has taken place.
  - c. A statement of the need for assistance and how the evidence sought fits into the proof of the investigation (e.g., to prove one or more of the elements of the crime or to show a motive).
  - d. A statement of the full name, place and date of birth, address, individual's citizenship and any other information which may aid in the identification of the persons who are present at the time of the request of the subject of the investigation.
  - e. A statement naming witnesses or other persons who may be affected by the request (e.g., joint bank account holders).
  - f. The statement as to any procedure that is requested (e.g., the use of compulsory process for documents before notice to a witness).
  - g. A statement as to whether the testimony to be taken (if any) should be done under oath or not.
  - h. A description of the information, statement or testimony sought.
  - i. A description of documents, records or articles of evidence to be produced or preserved, the persons on whom they are to be obtained, and the desired method of reproducing or authenticating them. This description must be as specific as possible.
  - j. Information as to the allowance and expenses to which a person appearing in the United States will be entitled. The dollar amount for attendance fees and per diem can be ascertained from 28 USC 1871.
  - k. Information, which provides reasonable suspicion under the organized crime provisions; reasonable suspicion is less than reasonable cause.

9.4.4.4.3  
(07-12-2024)  
**Data to be Included in  
Requests for Information  
from Foreign Countries**

- (1) Before making any request for foreign inquiries, field office personnel are to ensure that the information sought is vital to the successful completion of the investigation at issue. If so, an agent should access the International Assistance request Web-link on the CI:SE:GO webpage. An agent will complete the on-line form to include a narrative explanation detailing the specific assistance requested. Tax Treaty and Tax Information Exchange Agreement (TIEA) requests should also be submitted using this process. Field Offices will also use the International Assistance Request Web-link to advise SE:CI:GO:IO of all MLAT filings even in instances when no assistance is initially needed. If assistance is requested at a later time a case agent can contact SE:CI:GO:IO in accordance with 9.4.4.4.1, General Procedures (no additional International Assistance Request need be created). A request should not be repetitious of prior requests.
- (2) Assistance can be requested for multiple countries on one request. In such instances, an agent should clearly specify in the narrative what specific assistance is required in each jurisdiction.
- (3) For assistance involving undercover activities, a copy of the Undercover Operation proposal should be e-mailed to the Director of International Field Operations – Branch A or Branch B for forwarding to the appropriate CI Country Attaché.

**Note:** For Canadian requests, also address subsection 9.4.4.4.2, Information from Canada.

- (4) The following data will be included in the narrative, to the extent known at the time of request:
  - a. Date upon which a response is required in order to comply with instructions concerning timely submission of investigations involving the statute of limitations for prosecution and any other facts indicating the urgency attached to the need for the information. It should be noted that pursuant to 18 USC 3292 (Suspension of limitations to permit United States to obtain foreign evidence), the field office can petition the district court to toll the statute of limitations while the foreign request is outstanding. The tolling of the statute of limitations is generally limited to six months if the information sought is provided by the foreign country before the statute of limitations expires (see IRM 9.1.3, Criminal Statutory Provisions and Common Law).
  - b. Information concerning the importance of the investigation to the field offices enforcement effort and any other facts which make the investigation unusual and worthy of preferential treatment.
  - c. A brief statement as to the degree that the desired information, if obtainable, will affect the success of the civil and criminal aspects of the investigation.
  - d. The taxable years and approximate tax liability or additional income involved.
- (5) Upon receipt of the Assistance Request the Attaché to whom it is assigned will contact the Case Agent to determine any other information needed.
- (6) The US Competent Authority may turn over the entire background file, and all information contained in the request, to the foreign government in order to obtain the information most efficiently. The requesting special agent should

specify any information, which is provided for background information but should not be released to representatives of the foreign government or source.

- (7) Identify all grand jury information contained in the collateral request and that the United States Attorney's Office authorizes its use, so it may be properly protected.
- (8) The request will be submitted in the manner described in paragraphs (1) through (3) above.
- (9) All requests will ask whether any witness in a foreign country who furnishes information would be willing to voluntarily appear in a US court, if needed.
- (10) Any inquiries should be directed to the CI Country Attaché handling the request.
- (11) Thirty days from assignment the CI Country Attaché will update the case agent as to any action taken and progress made on the request. Subsequently the assigned Attaché will keep the case agent updated on significant developments on as needed basis.

#### 9.4.4.4.4 (12-10-2007)

#### **Witnesses in Foreign Countries**

- (1) Nonresident aliens physically present in a foreign country cannot be compelled to appear as witnesses in a US district court since they are beyond the jurisdiction of US officials. Since the Constitution requires confrontation of adverse witnesses in criminal prosecutions, the testimony of such aliens may not be admissible until the witness appears at trial. However, certain testimony related to the admissibility of documents may be obtained under 18 USC 3491 et seq. without a personnel appearance in the United States. Additionally, 28 USC 1783 et seq. provides limited powers to induce the appearance of US citizens physically present in a foreign country.
- (2) Expenditures necessary for witness fees and travel costs to secure witnesses from outside the United States for grand jury and district court purposes, whether US citizens or foreigners, are made from DOJ funds and are authorized only by the Attorney General upon the application of attorney for the government. All matters involving service of subpoenas abroad are also handled by the Attorney General. Special agents will identify in his/her report those witnesses from a foreign country who may be expected to voluntarily appear so that the attorney for the government may make whatever arrangements are necessary for their appearance. No commitment will be made by CI personnel concerning witness arrangements involving travel from outside the United States (other than for IRS personnel) without the full advance approval of the attorney for the government handling the case. Such arrangements should be made sufficiently in advance so that the attorney for the government can inform the Attorney General thereof.
- (3) If the special agent wishes to interview the witness in a foreign country, it may be necessary to obtain a letter of invitation from the foreign country before travel can be approved. The special agent will contact the CI Country Attaché responsible for the country to which the special agent wishes to travel to determine if the country has this condition. A letter between Competent Authorities is also required if there is a tax treaty between the United States and the foreign country.

9.4.4.4.5  
(07-12-2024)  
**Information from  
INTERPOL**

- (1) INTERPOL can provide assistance in obtaining leads, information, and evidence from foreign countries. This request is an official request made directly to the police or criminal law enforcement authorities or another country seeking what is commonly known as police information or assistance. Police information or assistance is, generally, information that can be obtained or assistance that can be provided by law enforcement authorities without using subpoenas or another legal process. The request is pursued within the context and confines of each country's laws and policies. Cooperation by participating countries is voluntary.
- (2) Examples of the types of information and assistance include:
  - Criminal records and intelligence checks,
  - Asset searches,
  - Photos of persons and properties,
  - Travel and immigration records,
  - Telephone subscriber checks,
  - Address checks,
  - Business and corporate filings.
- (3) To request information through INTERPOL, it is recommended that the CI liaison at INTERPOL be contacted first (see CI's International Operations webpage for contact) to determine the effectiveness of obtaining the information through INTERPOL. If it is recommended that INTERPOL can help, a collateral will be submitted to INTERPOL through the Director of International Operations, SE:CI:GO:IO describing the assistance needed.

9.4.4.4.6  
(07-12-2024)  
**Information from a  
Foreign Financial  
Investigative Unit (FIU)**

- (1) FinCEN is the FIU operating in the United States. FinCEN can formally request assistance in gathering information on behalf of US law enforcement agencies from FIUs established in other countries. The assistance that can be provided by the foreign FIU will vary with the individual country. Only information concerning a money laundering investigation can be requested.
- (2) To request information through FinCEN, it is recommended that the CI liaison at FinCEN be contacted first (see Financial Crimes webpage for contact) to determine the effectiveness of obtaining the information through FinCEN. If it is recommended that FinCEN can help, two documents need to be submitted to the CI liaison describing the assistance needed.

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**Exhibit 9.4.4-1 (12-10-2007)**

**Financial Intelligence Units around the World**

See the Egmont Group website for an updated listing on the information concerning Financial Intelligence Units around the world.

**Exhibit 9.4.4-2 (12-10-2007)**  
**Formal Written Request**

Criminal Investigation	Department of the Treasury Internal Revenue Service Washington, DC 20224
------------------------	--

(Date)

Name of Financial Institution  
Address  
City, State Zip

IN RE: FORMAL WRITTEN REQUEST FOR PRODUCTION OF INFORMATION PURSUANT TO  
RIGHT TO FINANCIAL PRIVACY ACT, 12 USC 3401– 3422 ET SEQ.

To Whom It May Concern:

This letter is a Formal Written Request for you to provide any and all records, documents, and other information in your possession, or within your control, relating to the following persons or entities:

NAME:  
ADDRESS:  
SSN:

You are hereby requested to produce all documents listed in the attachment to this FORMAL WRITTEN REQUEST.

Production and or disclosure of the above records, documents, and information is to be made to:

Special Agent (NAME)  
Internal Revenue Service  
(ADDRESS FOR PRODUCTION)  
(ADDRESS )

The date set for the production of the records is \_\_\_\_\_ .

**Exhibit 9.4.4-2 (Cont. 1) (12-10-2007)  
Formal Written Request**

As noted in the attached Order of the United States District Court for the \_\_\_\_\_(xxxx)  
District of \_\_\_\_\_(State) , you are ordered to delay providing any notice of the service of  
this Formal Written Request, or of your production of documents, records or information pursuant to the  
Formal Written Request, to your customer for a period of ninety days, unless such delay period is  
extended by further order of the Court. You will be notified if such an extension is obtained.

Should you have any questions regarding this Formal Written Request, you may contact Special Agent  
(NAME) at (TELEPHONE NUMBER).

As required by the Right to Financial Privacy Act, 12 USC 3401 et seq., and the applicable Code of  
Federal Regulations 31 CFR, Section 14.1 et seq., certification is hereby made that the requesting gov-  
ernmental agency has complied with the applicable provisions of that Act and Regulation.

\_\_\_\_\_  
(Signed by SAC or designee)  
Special Agent in Charge Criminal Investigation  
Internal Revenue Service

Attachments: (x)

**Exhibit 9.4.4-3 (12-10-2007)****The Application for Delay of Notice**UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)IN RE: ORDER TO DELAY NOTICE FOR  
FINANCIAL PRIVACY ACT INFORMATION/  
RECORDS  
\_\_\_\_\_ /

MISC. NO.

**EX PARTE**  
**APPLICATION FOR ISSUANCE OF ORDER TO DELAY NOTICE**  
**PURSUANT TO 12 USC 3401 ET SEQ.,**  
**AND**  
**REQUEST TO SEAL APPLICATION AND AFFIDAVIT**

NOW COMES the United States of America, (US ATTORNEY), United States Attorney, by (AUSA), Assistant United States Attorney, on behalf of the Internal Revenue Service (IRS), Criminal Investigation, an agency of the Department of the Treasury, and makes the following Application:

- (1) Application is made pursuant to 12 USC 3401–3422 and 31 CFR Section 14.1 et seq., for the issuance of an order of this Court which (a) orders that notice of the service of the Formal Written Request for information prepared in compliance with 12 USC 3401 et seq. be delayed for the period of ninety (90) days as provided by statute; (b) directs that notice of the production of documents pursuant to such Formal Written Request be delayed for a period of ninety (90) days as allowed by 12 USC 3409; and (c) that the Ex Parte Application and its supporting documents be sealed until the further order of this Court, or until the expiration of the delay of notice period, whichever occurs first.
- (2) The requested financial records are obtainable from the named institution as such institution is a “financial institution” as defined in 12 USC 3401(1).
- (3) The requested financial records are discloseable in accord with the terms and provisions of 12 USC 3402(5) which provides in relevant part that:

Except as provided by 3403(c) or (d), 3413, or 3414 of this title, no government authority may have access to or obtain copies of, the information contained in the financial records of any customer from a financial institution unless the financial records are reasonably described and such financial records are disclosed in response to a Formal Written Request which meets the requirements of 12 USC 3408 of this title.

**Exhibit 9.4.4-3 (Cont. 1) (12-10-2007)**  
**The Application for Delay of Notice**

- (4) 12 USC 3408 permits the government to request and obtain financial records pursuant to 12 USC 3402(5) by means of a "Formal Written Request" where: (a) no administrative summons or subpoena authority reasonably appears to be available to that governmental authority to obtain the records for the purpose for which they are sought; (b) the request is authorized by regulations of the requesting agency or department; (c) there is reason to believe that the records sought are relevant to a legitimate law enforcement inquiry; and (d) a copy of the request has been served upon or mailed to the customer on or before the date on which the request was made to the financial institution along with a notice which states with reasonable specificity the nature of the law enforcement inquiry.
- (5) The United States asserts that in light of the specific nature of the present investigation, there is no administrative summons or subpoena authority existing which is available to the governmental authority on whose behalf this Ex Parte Application is being made.
- (6) The Formal Written Request which underlies this Ex Parte Application is authorized by the regulations of the requesting governmental agency or department (31 CFR Section 14.3).
- (7) There is reason to believe that the records requested are relevant to a legitimate law enforcement inquiry. "Law enforcement inquiry" is defined in 12 USC 3401(8) as a lawful investigation or official proceeding inquiring into a violation of, or failure to comply with, and criminal or civil statute or any regulation, rule, or order issued pursuant thereto.
- (8) As more fully set forth in the affidavit attached to this Ex Parte Application, the law enforcement inquiry involved in this matter relates to violations or potential violations of the following statutes: (STATUTES); and other related offenses.
- (9) Pursuant to 12 USC 3409(a), the government may obtain an order permitting the delay of notice to the customer whose records are being sought, such notice being otherwise required, if certain conditions are met:
- (i) the investigation being conducted is within the lawful jurisdiction of the governmental authority seeking the financial records;
  - (ii) there is reason to believe that the records being sought are relevant to a legitimate law enforcement inquiry; and
  - (iii) there is reason to believe that such notice, if not delayed, will result in:
    - (a) endangering the life or physical safety of any person;
    - (b) flight from prosecution;

**Exhibit 9.4.4-3 (Cont. 2) (12-10-2007)**  
**The Application for Delay of Notice**

- (c) destruction of or tampering with evidence;
  - (d) intimidation of potential witnesses; or
  - (e) otherwise seriously jeopardizing an investigation or official proceeding or unduly delaying a trial or ongoing official proceeding.
- (10) As defined in 12 USC 3401(3), a “governmental authority” means any agency or department of the United States or any officer, employee, or agent thereof. This Ex Parte Application is being made on behalf of, and at the instance of, a Special Agent of the United States Internal Revenue Service, Criminal Investigation, which is an agency of the Department of the Treasury, being a department of the government of the United States.
- (11) In support of this Ex Parte Application, the affiant asserts that the records being sought will establish not only the existence of assets belonging to the above-named parties, but the existence of transactions and/or attempted transactions in violation of the laws of the United States and/or evidence which will help prove violations of other federal statutes. The investigation of those statutes and regulations is within the authority of the Department of the Treasury and the United States Internal Revenue Service, to wit, 18 USC 981, 982, 1956, and 1957; and 31 USC 5313 and 5324.
- (12) The affiant asserts that if a delay of notice is not obtained from this Court, there is a likelihood that evidence may be destroyed or tampered with, and that the investigation will be jeopardized or hindered by the transfer or sequestration of assets and/or evidence of violations of the statutes and regulations set forth above.
- (13) Based upon the above noted facts, and on the assertions contained in the affidavit in support of this Ex Parte Application, the Plaintiff United States asserts that: (1) the investigation being conducted is within the lawful authority of the named federal law enforcement agency; and (2) notice to the named individual(s) would likely result in the destruction or tampering of evidence and would likely result in impeding or jeopardizing the current investigation to the detriment of the government.
- (14) Based on the nature of this investigation and on the risk that public disclosure of an investigation would compromise it, the United States also requests that this Court seal this Ex Parte Application, the affidavit filed in support of it, and the Order granting the application until further order of this Court, except of course, for purposes of service of the Order on the named financial institution(s).

**CONCLUSION AND RELIEF**

WHEREFORE, the Plaintiff United States respectfully requests that this Honorable Court issue the attached Order.

**Exhibit 9.4.4-3 (Cont. 3) (12-10-2007)**  
**The Application for Delay of Notice**

Respectfully Submitted;  
(US ATTORNEY)  
United States Attorney

(AUSA)  
Assistant United States Attorney

**VERIFICATION**

I, (AUSA), an Assistant United States Attorney for the (JUDICIAL DISTRICT), declare that the foregoing Application is based upon information provided to me by agents of the Internal Revenue Service, Criminal Investigation and that said information is, to the best of my knowledge and belief, true and accurate.

\_\_\_\_\_  
(AUSA)  
Assistant United States Attorney

DATED: MONTH/DAY/YEAR

**Exhibit 9.4.4-4 (12-10-2007)**  
**Affidavit of Special Agent**

UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)

IN RE: ORDER TO DELAY NOTICE FOR FINANCIAL  
PRIVACY ACT INFORMATION AND RECORDS  
\_\_\_\_\_ /

MISC. NO. \_\_\_\_\_

**AFFIDAVIT SUPPORTING ORDER TO DELAY  
CUSTOMER NOTICE RELATING TO SERVICE OF  
FORMAL WRITTEN REQUEST ON FINANCIAL INSTITUTION**

I, (SPECIAL AGENT), being duly sworn, depose and say as follows:

I.

Background of Affiant

1. I am a special agent of Criminal Investigation of the Internal Revenue Service and have been so employed for approximately (xx months/ xx years). My responsibilities include the investigation of possible criminal violations of the Internal Revenue laws (Title 26), the Bank Secrecy Act (Title 31), the Money Laundering Control Act (Title 18), and related offenses.
2. As a special agent of the Internal Revenue Service, I have received approximately 19 weeks of basic training at the US Treasury Federal Law Enforcement Training Center in Glynco, Georgia. This training covered all aspects of a financial investigation. I have also received advanced training in money laundering investigations and asset forfeitures. I have instructed other agents and government attorneys in money laundering and asset forfeiture.
3. I have personally conducted more than (xx) complex financial investigations. I have also participated in the execution of over (xx) search and seizure warrants in the capacity of affiant and/or participant.

II.

IRS Investigative Jurisdiction

**Exhibit 9.4.4-4 (Cont. 1) (12-10-2007)**  
**Affidavit of Special Agent**

4. Authority to investigate possible violations of 31 USC 5324 and 18 USC 1956 and 1957, is delegated to the Criminal Investigation of the Internal Revenue Service. Authority to seize assets under the civil forfeiture proceedings of 18 USC 981, is delegated to the Special Agents of Criminal Investigation.

III.

Structuring of Currency Transactions to Evade  
Currency Reporting Requirements

5. On or about (EXPLAIN BASIS OF INVESTIGATION/IF CASHIERS CHECKS ARE USED, USE THE FOLLOWING FORMAT)

Purchase Date	Cashier's Check #	Issuing Bank	Purchaser	Amount
---------------	-------------------	--------------	-----------	--------

6. On (DATE OF FIRST REQUEST IF THERE WAS ONE), records were obtained from the (FINANCIAL INSTITUTION) pursuant to the service of a Formal Written Request as authorized under Title 12 of the United States Code. An examination of these records established that:

7. Based on my training and the facts contained herein, I have reason to believe that a violation of (LIST STATUTES) may have occurred and I intend to serve a Formal Written Request on the (FINANCIAL INSTITUTION) IN ORDER TO DETERMINE THE SOURCE OF THE FUNDS AND ANY OTHER IDENTIFYING OR TRANSACTIONAL INFORMATION RELATIVE TO (ASSOCIATE OR SUBJECT ). The acquisition of this information is necessary to document probable cause for seizure and forfeiture under 18 USC 981(a)(1)(A), except where such seizure would have a Title 31 predicate, and/or to establish a violation under Title 18 or 31 of the United States Code.

8. I have reason to believe that providing notice of the service of this Formal Written Request to (CUSTOMER'S NAME) (as required by 12 USC 3408(4)(A)) will seriously jeopardize the criminal case and likelihood of a successful seizure and forfeiture under 18 USC, 981(a)(1)(A). During the 10-day waiting period required under 12 USC 3408(4)(B), the involved parties could easily divest themselves of the property and conceal the proceeds from the sale.

9. I respectfully request that the Court grant an Order to Delay Notice relating to service of this Formal Written Request on the (FINANCIAL INSTITUTION) for records and testimony relative to this investigation (as authorized by 12 USC 3409).

**Exhibit 9.4.4-4 (Cont. 2) (12-10-2007)**  
**Affidavit of Special Agent**

10. I further request that the Court issue an order to the (FINANCIAL INSTITUTIONS()) commanding production of the requested records and prohibiting their officers, employees, and agents from providing notice to any customers whose records are the subject of the Formal Written Requests for a period of ninety (90) days.

11. I further request the Court Order, the Ex Parte Application and its supporting documents, be sealed until further order of this Court or until the expiration of the delay of notice period, whichever occurs first.

---

(SPECIAL AGENT)  
Special Agent, Criminal Investigation  
Internal Revenue Service

Subscribed and sworn to before  
me this \_\_\_\_ (xx)day of  
\_\_\_\_ (month), 20xx .

---

U.S. Magistrate Judge/District Judge  
(JUDICIAL DISTRICT)

**Exhibit 9.4.4-5 (12-10-2007)**

**Ex Parte Order to Delay Notice and Order to Seal Ex Parte Application**

UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)

IN RE: ORDER TO DELAY NOTICE FOR  
FINANCIAL PRIVACY ACT INFORMATION/  
RECORDS

MISC. NO.

\_\_\_\_\_ /

**EX PARTE ORDER TO DELAY NOTICE AND;  
ORDER TO SEAL EX PARTE APPLICATION**

This matter has come before this Court pursuant to the Ex Parte Application of the Plaintiff United States requesting the entry of an Order by this Court which: (1) orders that notice of the service of one or more Formal Written Requests for information prepared in compliance with 12 USC 3401 et. seq. be delayed for the period of ninety (90) days as provided by statute; (2) directs that notice of the production of documents pursuant to such Formal Written Request be delayed for a period of ninety (90) days as allowed by 12 USC 3409; and (3) that the Ex Parte Application and its supporting documents be sealed until the further order of this Court, or until the expiration of the delay of notice period, whichever occurs first.

This Court, having read the Ex Parte Application and its supporting affidavit, having reviewed the Formal Written Request, being familiar with the statute under which this Order is sought, having found that the investigation being conducted is within the lawful authority of the governmental authority seeking the information, and that there is no administrative summons or subpoena authority available to acquire the requested information, finds there does exist reason to believe the records requested are relevant to a legitimate law enforcement inquiry, and there exists reason to believe notice of such document request and of any production of documents pursuant to it will likely result in the destruction of, or tampering with, evidence, and/or will otherwise seriously jeopardize or impede an investigation.

IT IS HEREBY ORDERED THAT service of the Formal Written Request for information be delayed for ninety (90) days.

IT IS FURTHER ORDERED THAT the named financial institution, its officers, employees, and agents shall not provide notice to any customer(s) whose records are the subject of the Formal Written Request, either of the service of that request, or of the production of any such documents or information pursuant to that request, or of the existence of this order, for a period of ninety (90) days from the date of this order.

**Exhibit 9.4.4-5 (Cont. 1) (12-10-2007)**

**Ex Parte Order to Delay Notice and Order to Seal Ex Parte Application**

IT IS FURTHER ORDERED THAT the Ex Parte Application and all related documents shall be sealed from public view until the further order of this Court, or until the expiration of the delay of notice period, excepting the service of this Order and the Formal Written Request to which it applies on the involved financial institution.

\_\_\_\_\_  
UNITED STATES MAGISTRATE JUDGE/  
DISTRICT JUDGE

DATED: \_\_\_\_\_

**Exhibit 9.4.4-6 (12-10-2007)**

**Ex Parte Application for Extension of Delay of Notice and Order Sealing Documents**

UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)

IN RE: ORDER TO DELAY NOTICE FOR  
FINANCIAL PRIVACY ACT INFORMATION/  
RECORDS, EXTENSION OF DELAY

MISC. NO.

**EX PARTE APPLICATION FOR  
EXTENSION OF DELAY OF NOTICE AND  
ORDER SEALING DOCUMENTS**

NOW COMES the UNITED STATES OF AMERICA , Plaintiff, (United States Attorney), by (AUSA), Assistant United States Attorney and, in support of this Motion, states that:

1. On (DATE OF ORDER) the United States presented an Ex Parte Application and Affidavit in support thereof, to the United States District Court for the (JUDICIAL DISTRICT ) seeking the entry of any order directing compliance by ( FINANCIAL INSTITUTION) with a Formal Written Request issued pursuant to 12 USC 3401, et seq.
  
2. On (DATE) US Magistrate Judge/District Judge (NAME), having reviewed the Ex Parte Application and the Affidavit in support thereof, entered an order providing notice to the customer of the financial institution would be delayed for a period of ninety (90) days as provided by statute. 12 USC 3409(a)(1), (2), and (3)(C) and (E) provides for such delay where:
  - (i) the investigation being conducted is within the lawful jurisdiction of the governmental authority seeking the financial records;
  - (ii) there is reason to believe that the records being sought are relevant to a legitimate law enforcement inquiry; and
  - (iii) there is reason to believe that such notice, if not delayed, will result in; (a) endangering life or physical safety of any person; (b) flight from prosecution; (c) the destruction or tampering with evidence; (d) intimidation of potential witnesses; or (e) otherwise seriously jeopardize an investigation or official proceeding or unduly delaying a trial or ongoing official proceeding.
  
3. The investigation being conducted by the Internal Revenue Service, Criminal Investigation, is not complete at this time. Records and information obtained from the Formal Written Request will assist in the investigation of (NAME OF SUBJECT) in the (JUDICIAL DISTRICT). The named individual has been identified through the investigation as being directly or indirectly involved in the (STRUCTURING OF MONETARY INSTRUMENTS OR MONEY LAUNDERING).

**Exhibit 9.4.4-6 (Cont. 1) (12-10-2007)****Ex Parte Application for Extension of Delay of Notice and Order Sealing Documents**

4. 12 USC 3409(b)(2) of the Right to Financial Privacy Act provides that the Court may grant extensions of the delay of notice, of up to ninety (90) days each, upon application of the United States, when such extension is in accordance with 12 USC 3409(b).

5. Based on the continuing nature of this investigation, the progress made to this point, the likelihood that further investigation will result in the identification of other persons involved in violations of federal currency and money laundering laws, and in the gathering of sufficient evidence and information to support a civil forfeiture action and or criminal indictment, the United States requests that this Court extend the delay period for an additional ninety (90) days and continue to seal all documents related to this matter.

**CONCLUSION AND RELIEF**

WHEREFORE, the Plaintiff United States respectfully requests that this Honorable Court enter the Order submitted with this Ex Parte Application.

Respectfully submitted,

(US ATTORNEY)  
United States Attorney

(AUSA)  
Assistant United States Attorney  
(ADDRESS)

Dated:

**VERIFICATION**

I, (AUSA) an Assistant United States Attorney for the (JUDICIAL DISTRICT), declare that the foregoing Application is based upon information provided to me by agents of the Internal Revenue Service, Criminal Investigation, and that said information is, to the best of my knowledge and belief, true and accurate.

\_\_\_\_\_  
Assistant US Attorney

**Exhibit 9.4.4-6 (Cont. 2) (12-10-2007)**

**Ex Parte Application for Extension of Delay of Notice and Order Sealing Documents**

Dated:

**VERIFICATION**

I, (SPECIAL AGENT NAME), a special agent for the Internal Revenue Service, Criminal Investigation; declare that the foregoing Application is based upon information gathered by me, and that said information is, to the best of my knowledge and belief, true and accurate.

\_\_\_\_\_  
(SPECIAL AGENT NAME)

Dated:

**Exhibit 9.4.4-7 (12-10-2007)**

**Order Extending Delay of Notice and Order to Seal**

UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)

IN RE: ORDER TO DELAY NOTICE FOR  
FINANCIAL PRIVACY ACT INFORMATION/  
RECORDS: EXTENSION OF DELAY

**ORDER EXTENDING DELAY OF NOTICE**  
**AND**  
**ORDER SEALING DOCUMENTS**

This matter has come before this Court pursuant to the Ex Parte Application of the Plaintiff United States requesting the entry of an order by this Court which: (1) directs that notice of the service of Formal Written Request prepared and or obtained in accordance with 12 USC 3401 et seq., by the Internal Revenue Service, Criminal Investigation, be delayed for an additional ninety (90) day period; (2) directs that notice of production of documents pursuant to each Formal Written Request be delayed for an additional ninety (90) day period; and (3) directs that all pleadings related to this matter remain sealed until further order of this Court.

This Court, having read the Ex Parte Application, being familiar with this matter, and having found that the continuing investigation being conducted is within the lawful authority of the governmental authority seeking the information, finds that there does exist reason to believe that the records requested are relevant to a legitimate law enforcement inquiry, and that there exists reason to believe that notice of such document request and of the production of any records pursuant to it will likely result in the destruction of, or tampering with, evidence, in the removal or hiding of assets potentially subject to seizure and forfeiture, and/or will otherwise seriously jeopardize or impede the continuing investigation.

IT IS HEREBY ORDERED THAT service of the Formal Written Request for information be delayed for an additional period of ninety (90) days to wit, and that the delay of notice period be extended until (90 DAYS FROM DATE OF ORDER).

IT IS FURTHER ORDERED THAT neither the financial institution(s) served with the original Formal Written Request, nor their officer, employees, and agents shall provide notice to any customer(s) whose records have been requested either of the service of the request or of the production of any such documents or information pursuant to that request for an additional period of ninety (90) days to wit, and that the delay of notice period is extended until (90 DAYS FROM DATE OF ORDER).

**Exhibit 9.4.4-7 (Cont. 1) (12-10-2007)**  
**Order Extending Delay of Notice and Order to Seal**

IT IS FURTHER ORDERED THAT this Ex Parte Application and all related documents shall be sealed until the further order, of this Court, except for the service of this Order on the involved financial institution(s).

	UNITED STATES MAGISTRATE JUDGE/DISTRICT JUDGE (NAME)
Entered:	

**Exhibit 9.4.4-8 (12-10-2007)**

**Ex Parte Application for Nunc Pro Tunc Extension of Delay of Notice and Order Sealing Documents**

UNITED STATES DISTRICT COURT  
(JUDICIAL DISTRICT)

		IN RE: ORDER TO DELAY NOTICE FOR FINANCIAL PRIVACY ACT INFORMATION/ RECORDS: EXTENSION OF DELAY	MISC. NO.

**EX PARTE APPLICATION FOR NUNC PRO TUNC  
EXTENSION OF DELAY OF NOTICE AND  
ORDER SEALING DOCUMENTS**

		NOW COMES the UNITED STATES OF AMERICA, Plaintiff, (US ATTORNEY), United States Attorney, by (AUSA), Assistant United States Attorney and, in support of this Motion, states that:	

1. On (DATE OF ORIGINAL ORDER) the United States presented an Ex Parte Application and Affidavit, in support thereof, to the United States District Court for the ( JUDICIAL DISTRICT) seeking the entry of any order directing compliance by (FINANCIAL INSTITUTION) with a Formal Written Request issued pursuant to 12 USC 3401 et. seq.

2. On (DATE), US Magistrate Judge/District Judge (NAME), having reviewed the Ex Parte Application and the Affidavit in support thereof, entered an order directing that the providing of notice to the customer of the financial institution would be delayed for a period of (90) days as provided by statute. 12 USC 3409(a)(1), (2), and (3)(c) and (e) provides for such delay where:

	(i)	the investigation being conducted is within the lawful jurisdiction of the governmental authority seeking the financial records;	
	(ii)	there is reason to believe that the records being sought are relevant to a legitimate law enforcement inquiry, and	
	(iii)	there is reason to believe that such notice, if not delayed, will result in, (a) endangering life or physical safety of any person; (b) flight from prosecution; (c) the destruction or tampering with evidence; (d) intimidation of potential witnesses; or (e) otherwise seriously jeopardize an investigation or official proceeding or unduly delaying a trial or ongoing official proceeding.	

3. (USE THIS PARAGRAPH IF OTHER DELAYS WERE OBTAINED )


**Exhibit 9.4.4-8 (Cont. 1) (12-10-2007)**

**Ex Parte Application for Nunc Pro Tunc Extension of Delay of Notice and Order Sealing Documents**

On (DATE), US Magistrate Judge/District Judge, having reviewed an Ex Parte Application for Extension of Delay of Notice and Order Sealing Documents, entered an Order Extending Delay of Notice and Order to Seal, extending the delay of notice until (DATE).

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4. The criminal investigation being conducted by the Internal Revenue Service, Criminal Investigation is not complete at this time. Records and information will assist in the investigation of money laundering and other related offenses in the (JUDICIAL DISTRICT).

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5. As set forth above, the Right to Financial Privacy Act provides that the United States may seek a delay of notice of the issuance of the Formal Written Request for a period of ninety (90) days (12 USC 3409(b)).

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6. Based on the continuing nature of this investigation, the progress made to this point, the likelihood that further investigation will result in the identification of other persons involved in violations of federal currency and money laundering laws, the gathering of sufficient evidence and information to support a civil forfeiture action and/or criminal indictment, and on the fact that notice of the existence of this Formal Written Request would provide some disclosure of information contained in those affidavits and adversely affect the investigation, the United States requests that this Court nunc pro tunc extend the delay period for an additional ninety (90) days and continue to seal all documents related to this matter.

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**CONCLUSION AND RELIEF**

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WHEREFORE, the plaintiff United States respectfully requests that this Honorable Court enter the Order submitted with this Ex Parte Application.

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Respectfully submitted,

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(US ATTORNEY)  
United States Attorney

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(AUSA)  
Assistant United States Attorney  
(ADDRESS)

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Dated:

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**Exhibit 9.4.4-8 (Cont. 2) (12-10-2007)**

**Ex Parte Application for Nunc Pro Tunc Extension of Delay of Notice and Order Sealing Documents**

**VERIFICATION**

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I, (AUSA), an Assistant United States Attorney for the ( JUDICIAL DISTRICT), declare that the foregoing Application is based upon information provided to me by agents of the Internal Revenue Service, Criminal Investigation and that said information is, to the best of my knowledge and belief, true and accurate.

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		_____
		(AUSA)

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Dated:		
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**VERIFICATION**

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I, (SPECIAL AGENT), a Special Agent for the Internal Revenue Service, Criminal Investigation, declare that the foregoing Application is based upon information gathered by me or at my direction and that said information is, to the best of my knowledge and belief, true and accurate.

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		_____
		(NAME)

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Dated:		
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**Exhibit 9.4.4-9 (12-10-2007)**  
**Notice to the Customer**

	<b>Department of the Treasury</b>
Criminal Investigation	<b>Internal Revenue Service</b>
	<b>Washington, DC 20224</b>
	(Date)
Name	
Address	
City, State, Zip Code	
Dear :	
<p>Records or information concerning your accounts and/or transactions, which are held by the financial institution named in the attached process or request, were supplied to the Internal Revenue Service pursuant to the service of the attached Formal Written Request(s) on (DATE). Notification was withheld pursuant to a determination by the (TITLE OF COURT SO ORDERING) under the Right to Financial Privacy Act of 1978, 12 USC 3401–3422. The Internal Revenue Service requested that notice be withheld because issuance of such notice(s) may have impeded the investigation. The purpose of the investigation was to inquire into potential violations of _____ .</p>	
	Sincerely,
	(Name of SAC) Special Agent in Charge Criminal Investigation
Attachment(s)	

**Exhibit 9.4.4-10 (12-10-2007)**

**Official Request for Financial Records Related to Investigation of Terrorism**

		Department of the Treasury
	Criminal Investigation	Internal Revenue Service
		Washington, DC 20224
		(Date)
	Custodian of Records	
NAME OF FINANCIAL INSTITUTION		
	ADDRESS	
CITY, STATE ZIP		
IN RE:	Official Request for Financial Records Related to the Investigation and Analysis of International Terrorism	
Dear Custodian of Records:		
	This serves as an official request by this agency to your financial institution for the production of the records described in the attachment to this letter. You must produce the records to Special Agent (NAME) at (LOCATION) by (DATE), or at such other place and time as you arrange with Special Agent (name)'s consent. You may reach Special Agent (NAME) at (TELEPHONE NO.).	
	Please note that with the amendments enacted by the USA PATRIOT Act of 2001, Pub. L. No. 107-56, 115 Stat, 327 (2001), which was signed by the President on October 26, 2001, the Right to Financial Privacy Act, 12 USC 3401 et seq., no longer requires a subpoena or court order to obtain financial records in investigations related to international terrorism. The Right to Financial Privacy Act now provides that, with very limited exceptions, none of its provisions applies to a request from:	
	a Government authority authorized to conduct investigations of, or intelligence or counterintelligence analysis related to, international terrorism for the purpose of conducting such investigations or analysis.	
	The request contained in this letter for the documents described in the attachment falls within 12 USC 341(a)(1)(C). I certify, in accordance with 12 USC 3403(b) and 3414(a)(2), that in making this request this agency has complied with the applicable provision of the Right to Financial Privacy Act.	

**Exhibit 9.4.4-10 (Cont. 1) (12-10-2007)**

**Official Request for Financial Records Related to Investigation of Terrorism**

Please note also the Right to Financial Privacy Act, 12 USC 3414(a)(3), forbids your financial institution, and any officer, employee, or agent of your financial institution, from disclosing to anyone, including particularly a customer whose records are sought, that a government authority has sought or obtained access to a customer's financial records. Any such disclosure could jeopardize this important investigation.

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Your financial institution may be entitled to reimbursement for certain expenses incurred in responding to this request for records, where the customer is an individual or a partnership of five or fewer individuals. See 12 C.F.R. pt.219. In order to obtain payment, you must submit an itemized bill or invoice to the following address:(ADDRESS). If you anticipate that the reimbursable cost of complying with this request will exceed \$500, please contact Special Agent (NAME) before incurring such expenses. If you have any questions concerning this request, please contact Special Agent (NAME) at the telephone number provided above.

		Very truly yours,  (NAME) Director, Field Operations (ADDRESS)
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		Attachments: (x)
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